



CITY OF
TSHWANE
IGNITING EXCELLENCE

MTREF

Medium-term Revenue and Expenditure Framework

2015/16

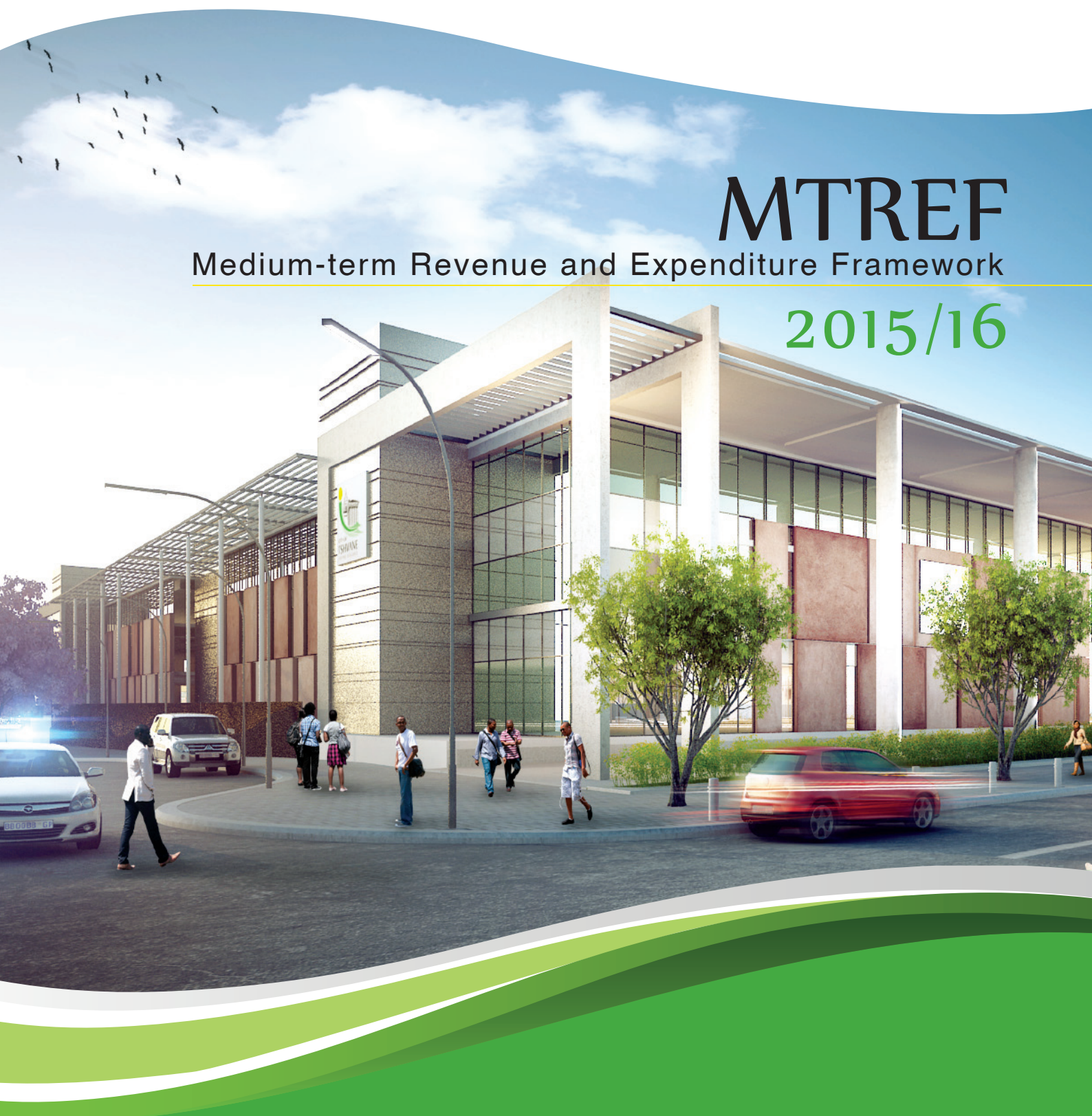


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ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative – South Africa
BPC	Business Planning and Consolidation
BSC	Budget Steering Committee
CBD	Central Business District
CFO	Chief Financial Officer
CIF	Capital Investment Framework
CM	City Manager
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
DACE	Department of Agriculture, Conservation and Environment
DBSA	Development Bank of Southern Africa
DMTN	Domestic Medium-term Note
DoR Bill	Division of Revenue Bill
DWA	Department of Water Affairs
ECD	Early Childhood Development
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
EPWP	Expanded Public Works Programme
FBS	Free basic services
FM	Financial Management
GDP	Gross domestic product
GDS	Growth and Development Strategy
GFS	Government Financial Statistics
GGDS	Gauteng Growth and Development Strategy
GRAP	Generally Recognised Accounting Practice
GV	General Valuation
HDI	Historically Disadvantaged Individuals
HR	Human Resources
IBT	Inclining Block tariff
ICT	Information Communication Technology
IDP	Integrated Development Plan
IRPN	Integrated Rapid Public Transport Network
IT	Information Technology
JOC	Joint Operating Committee
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour
ℓ	litre
LED	Local Economic Development
LG SETA	Local Government Skills Education Training Authority
LTFM	Long-term Financial Model

LTFS	Long-term Financial Strategy
IES	Indigent Exit Strategy
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act, 2003 (Act 56 of 2003)
MFMP	Municipal Finance Management Intern Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Property Rates Act, 2004 (Act 6 of 2004)
MSA	Municipal Systems Act, 2000 (Act 32 of 2000)
MSDF	Metropolitan Spatial Development Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-governmental organisation
NKPIs	National Key Performance Indicators
NSDP	National Spatial Development Perspective
NT	National Treasury
OHS	Occupational Health and Safety
OP	Operational Plan
OPCA	Operation Clean Audit
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
REPCO	Revenue, Expenditure and Performance Committee
RG	Restructuring Grant
ROC	Regional Operating Centre
ROR	Rate of Return
RSA	Republic of South Africa
SALGA	South African Local Government Association
SAPS	South African Police Service
SAV	Sustainable Agricultural Villages
SCOA	Standard Chart of Accounts
SDBIP	Service Delivery Budget Implementation Plan
SEZ	Special Economic Zones
SMME	Small Micro and Medium Enterprises
SRAB	Starting Regulatory Asset Base
TEDA	Tshwane Economic Development Agency
TLMA	Tshwane Leadership and Management Academy
TRT	Tshwane Rapid Transport
UDZ	Urban Development Zone
USDG	Urban Settlements Development Grant
WTW	Water Treatment Works
WWTW	Waste Water Treatment Works



BUDGET ADDRESS





Nana Sita Street





Cllr Kgosientso Ramokgopa
Executive Mayor

BUDGET ADDRESS BY HIS WORSHIP THE EXECUTIVE MAYOR OF THE CITY OF TSHWANE, COUNCILLOR KGOSIENTSO RAMOKGOPA, 22 MAY 2015, SAMMY MARKS COUNCIL CHAMBER, TSHWANE

Investing our shared wealth – building the People’s Capital

Madam Speaker of Council;
Representatives of Chapter 9 Institutions;
Chief Whip of Council;
Leader of Council Business;
Members of the Mayoral Committee;
House of Traditional Leaders – Magoshi le bashomishane mmogo ba bona;
Your Excellencies, Ambassadors and High Commissioners;
Leaders of Faith-based Organisations;
Fellow Councillors;
Leaders of the Business Community and Civil Society;
Distinguished Leadership of our Academic Centres of Excellence;
City Manager and Senior Managers;
Members of the Media;
Comrades and Friends;
Fellow Citizens

Madam Speaker,

We are taking another step as we wander into our long journey towards 2055, when generations after ours will celebrate the centenary of the Freedom Charter and look back into what we did and did not achieve and ask us if indeed our actions, policies and programmes were about what our forefathers envisaged when they proclaimed in 1955 that “the People shall share in the Country’s wealth”.

Madam Speaker,

It is this profound call by the gathering of our people in Kliptown that inspired us to make the decisions we have made in determining the resources we put into investing our people's wealth, thereby radically transforming our economic pace and building a People's Capital. We are convinced that our people themselves can create a poverty-free world and all we have to do is to free them from their chains and shackles, which have rendered them powerless to gain access to the resources they need to feed and fend for themselves.

The global and local macroeconomic context

Madam Speaker,

It is prudent for us to ensure that the 2015/16 Medium-term Revenue and Expenditure Framework is, in part, shaped by the ever-changing global and local macroeconomic environment that the City finds itself in.

Since the recent economic crisis, the global economy has been on a slow road towards recovery. It is more evident than ever that the role of emerging economies should not be underestimated; despite the slowdown in growth of emerging and developing economies, they accounted for approximately three-quarters of global growth in 2014. Economic growth is forecast to be stronger in 2015 for advanced economies, with emerging economies expected to experience continued subdued growth, while nevertheless continuing to remain relevant.

Madam Speaker,

Headline inflation declined in advanced economies as a result of the decline in oil prices and lower prices for other commodities. A decline in inflation was also experienced across emerging economies as a result of the indirect effect that lower global oil prices had on the economy. However, given the complex nature of the global economy and the slow recovery of the oil price, which has since been rising again, it is crucial that we take cognisance of the potential that such effects could exert on the disposable income of ordinary households.

Within the South African context, inflation is currently within the inflation target range and is likely to remain within this range in the near future, as expectations place inflation at 5,5 percent for 2015 and 5,2 percent in 2016. The effects of lower oil prices in the domestic economy are evident with lower inflation trends being observed, which will assist citizens in the short term, but the benefits from the decrease in oil prices are not expected to persist, as a result of increased monetary pressures placed on citizens through a significant increase in fuel levies, the volatility of the rand, upward adjustments in personal income tax and likely policy adjustments as a result of international market pressures.

In the development of our MTREF, we remain acutely aware of the pressure that such global and local developments place on the residents of Tshwane. On average, since 2008 real disposable income has grown by only 3 percent per year, and given the compounding effect of price increases on disposable income levels, the net effect of price increases has forced residents to change their behaviour. This is further corroborated by the fact that the buying power of residents has been declining at approximately 1,6 percent per annum in 2012 and 2013.

Considering the geographical size and spread of the land area covered under the jurisdiction and service delivery footprint of Tshwane, transport costs are a key consideration for residents and with the effective reversal of the decrease in the fuel price and the depreciation of the rand, it is likely that residents will face increased private transportation costs, placing further strain on the disposable income of our residents, particularly poor households.

Madam Speaker,

The South African economy is expected to grow at a subdued rate of 2 percent in 2015, with a growth projection of 3 percent by 2017. This is largely a result of the hamstrung energy supply and the direct effect this has on economic activity. Nationally this constraint is being addressed by stepping up maintenance, renewing existing and establishing new co-generation agreements, expediting the completion of new power stations, inviting independent power producers to provide electricity and exploring alternative renewable energy sources at the national and local levels. As pronounced in the State of the Capital Address, we are committed to addressing this national constraint through our concerted effort towards renewable energy alternatives as well as the refurbishment and the injection of operational efficiency measures pertaining to the City's power stations.

Madam Speaker,

Twenty four percent of our country's population reside within the borders of Gauteng, the smallest province in the country, accounting for just over 1 percent of our country's land mass, thus making it the most densely populated province in the country with, on average, 698 people per square kilometre. As a result, Gauteng remains a key economic hub for the country and the largest contributor to the country's GDP with a contribution of over 35 percent playing a key role with respect to international trade as it accounts for more than 50 percent of the country's international import orders and 60 percent of South Africa's export orders.

The role of Gauteng as a job creator is of the greatest significance at the national level. There are over 6 million economically active citizens in the province, which accounts for approximately 32 percent of the national economically active population. Gauteng has on average five times more buying power than any other province in the country and has the highest GDP per capita across provinces. Furthermore, the province accounts for 35 percent of national total annual disposable income and has the highest annual per capita income. Despite this, and the declining unemployment rate since 2010, the province still faces a stubbornly high unemployment rate of 25,1 percent.

Globally, given the changing city narrative and the emergence of the city state, it has become undeniable that the role of cities is crucial for the development of national economies. This is no different for South Africa, as metros accounted for 54 percent of national employment and 60 percent of national GDP.

In the South African studies, over the past twenty years, Tshwane features as growing very strongly, particularly when compared with other metropolitan cities, growing at an average of 4,3 percent per annum between 1996 and 2013. While benefitting from being a centre of national government and administration, where our economic growth has been cushioned from recessionary effects, Tshwane's industrial base has also performed quite well. Analysis undertaken by Turok and Borel-Saladin clearly demonstrates the consistent growth of the city over the past 20 years. Furthermore, Tshwane has the second highest per capita GDP across all metros and the third largest annual total disposable income. Tshwane accounts for approximately 28 percent of provincial GDP and 10 percent of national GDP.

However, socioeconomic challenges remain with vast disparities continuing to affect our potential levels of social cohesion as a city.

Interestingly, although Tshwane has performed well, some argue that despite the high contribution to national GDP and GDP growth by Gauteng, the province is in fact underperforming in terms of its GDP growth per capita. Employment and participation in Tshwane's economy have improved significantly since 1996, with Tshwane having one of the lowest unemployment rates in the country, currently at 21,5 percent, with employment in Tshwane increasing by 61 percent since 1996. While the rate of unemployment seems favourable within a national context, it is still stubbornly alarming when viewed from a global perspective and potentially undermines our GDP per capita potential as a nation.

Significant progress has been made over the last 21 years. However, despite these successes, challenges remain, the most significant being that of poverty and inequality. Tshwane is characterised by large disparities, both across income and access dimensions, reflecting that of South Africa, and the City is actively working towards mitigating these challenges through various employment and business opportunities such as Tshepo 10 000, the EPWP and preferential procurement policies to address historical legacies of the past. Due to the complexity of the problem, there is no quick solution, though. One cannot ignore the racial inequality across space, which has not changed significantly since 1994. Of course spatial racial inequalities compound income disparities when one considers the travel times taken for workers to access economic opportunities.

Central to the eradication of our socio-economic challenges is the modernisation of our nation's economy, institutions and society, as these are a core component of the transformation process and inextricably exert fundamental impacts on human life from a sociological perspective.

The country has been investing a significant amount of resources towards employment creation; the target as asserted within the NDP is to reduce the unemployment rate from 24,9 percent in June 2012 to 14 percent by 2020, and finally to 6 percent by 2030. In order to improve the living standards of the citizens of South Africa, the NDP highlights the need to increase the incomes of the bottom 40 percent earners from the current 6 percent to 10 percent by 2030. This can be achieved through increasing the regulated minimum wage while opening up new employment opportunities.

The main stance as per the NDP involves a chain of developments leading to a sustainable economic scenario with a cycle that feeds from within itself. Poverty alleviation is expected to be a consequence of improved living standards accompanied by growth and increased job creation opportunities. An effective government that is people centred is bound to perpetuate an active citizenry, which will in turn lead to increased opportunities and thus better living standards.

Tshwane Vision 2055 defines the City's chosen development path aimed at fostering economic transformation and spatial justice. The City's development efforts can be monitored with the progress achieved thus far towards fulfilling our vision. Vision 2055 is aligned with the NDP and is also supplemented by short-term and medium-term strategic plans, whose implementation is meant to culminate in the manifestation of our long-term future.

The City is near the finalisation of its Sustainable Inclusive Growth Implementation Strategy, which has quantified the city's contribution to the nation's NDP targets, and clear interventions have been defined over the short, medium and long-term. Without accounting for Tshwane having to grow faster than the

nation, just in order to meet the NDP targets, Tshwane's GDP will need to increase to 5,4 percent and GDP per capita will need to increase by 2,2 percent. This implies that the city's economy will need to more than double by 2030 and almost one million new jobs will need to be created. This is three times the number of jobs that have been created over the last fifteen years, thereby providing a snapshot of the work ahead of us all. These initiatives will only bear fruit if we all come together.

Madam Speaker,

In the delivery of the Capital City's MTREF, we will focus on outlining our investment interventions aimed at contributing towards the eventual reversal of this situation through the creation of enhanced access to shared wealth. Our resolve to continue working towards enhancing the welfare of our citizens will become increasingly evident.

The 2015/16 IDP marks the last year of the 2011–2016 Council term and we are thus ensuring that we conclude on promised deliverables of the five-year IDP. The City has continued to strengthen the involvement of its citizens in planning and budgeting processes on an annual basis, the culmination of which is based on the needs of our communities. The financial allocations outlined today are essentially informed by City-led developmental programmes and priorities to ensure that our current commitments are met, if not exceeded. This includes: the provision of basic services, urban management, the formalisation of informal settlements, the conclusion of social services and recreational facilities, economic development initiatives, the acceleration of free Wi-Fi, the expedition of A Re Yeng and sustainability and alternative energy. Over the current five-year period, the City has made an investment of approximately R20 billion on its capital infrastructure and we have consistently spent in excess of 93 percent of our capital budget.

Madam Speaker,

Vision 2055, whose outcomes are anchored on the principles of the Freedom Charter, is our point of departure for the 2015/16 MTREF, while simultaneously ensuring that the City is fiscally sustainable into the future. The prudent management of public finances, which represent our shared wealth, is central to the City's operations. In order to achieve this, we have previously announced that the City has embarked upon its balance sheet restructuring and optimisation programme, which seeks to identify alternative sources of revenue, improve operational efficiencies, restructure our asset portfolio and explore alternative funding models in support of exponentially growing infrastructure demands.

As a result, we reviewed our current levels of spending within prudent financial limits, thereby necessitating the rebasing of our budget. The City is budgeting for a surplus of R584,9 million in the 2015/16 financial year, thereby representing our commitment towards ensuring fiscal sustainability. Furthermore, over the last MTREF, our total revenue, excluding capital transfers, was R65,4 billion and within the next three-year cycle, we expect the City's revenue to grow to R83,9 billion, constituting an increase of 28,3 percent as compared to the past three years. This is even within the context of collection levels projected to reduce over the medium term, as we need to be realistic with respect to our future to ensure prudent financial management.

In terms of total expenditure, we have spent R66.5 billion over the past three years, and in the next MTREF, the City's operating expenditure is projected at R81,8 billion. The upcoming year presents an expenditure plan of approximately R29 billion, which includes an operational budget of R25,1 billion,

against operating revenue of R25,7 billion. The capital budget of the 2015/16 financial year is R3,9 billion and approximately R12,1 billion over the MTREF, which includes grant funding, borrowings and our own funding. This represents an increase of 4,9 percent on operating revenue as well as a 4,7 percent increase on operating expenditure in comparison with the 2014/15 adjustments budget.

Investing in radical economic transformation

(i) *Connectivity and inclusive growth*

Madam Speaker,

Aligned to our recent commitment made in the State of the Capital Address to treat Wi-Fi as a basic and free service, we have allocated R300 million towards the free Wi-Fi project over the current MTREF cycle, with R100 million for the 2015/16 financial year. We will, by the end of 2016, roll out Wi-Fi in a manner that ensures that each and every Tshwane resident is connected within a one kilometre radius from their place of residence!

Madam Speaker,

In our endeavour to create a world-class knowledge and technology hub to advance knowledge transfer, the City is investing R74 million in a high-profile Interactive Digital Centre, which is a facility that utilises visual reality to educate, train and support the local industry while creating entrepreneurial opportunities.

This digital centre will enable the transfer of knowledge twelve times faster than in a normal classroom set-up by creating three-dimensional computer models. For instance, the training centre will be able to create a model of a water pipe that needs to be fixed in a classroom and learners will be able to work on the model while being taught how to fix the pipe without being on ground, thereby enabling practical experience. This initiative will create educational value and new jobs within Tshwane.

(ii) *Decent employment*

Madam Speaker,

Generally, the middle class accounts for 50 per cent of wealth within a nation and the remaining 50 percent is divided between the rich and poor. South Africa is a severe outlier in this regard, as the top ten per cent of South Africans earn 35 times more than the bottom ten per cent. Compared to inequality levels within the US, South Africa is ten times worse off; and compared to the global average, twelve times worse off. However, it is important to mention that while the Gini co-efficient within South Africa is at an unacceptably and astronomically high level, this is a global phenomenon.

Social transformation seems to be the most obvious response to the persistence of poverty. Poverty is a structural problem inseparable from power relations that have defined the making and remaking of the political economy and society over the last four centuries – and magnified during the past one. Our socio-economic systems are the result of the evolution of patterns forged, inter alia, by the industrial, democratic and information revolutions. These systems have produced an unprecedented quantity of resources and a high standard of living for a minute portion of the world's population, while continuing to keep the vast majority poor.

Within the current financial year, the City has a target of creating 40 000 EPWP work opportunities; a target which we are confident that we will meet with the last financial year's target being significantly exceeded. Aligned to our commitment of contributing towards the reduction of unemployment within Tshwane, the EPWP has been allocated a total budget of approximately R415 million over the MTREF period, which includes R164,8 million in the 2015/16 financial year.

Madam Speaker,

(iii) Cooperatives and SMMEs

Madam Speaker,

During the State of the Capital Address, we highlighted clear progress on the Tshepo 10 000 project, wherein R273 million would have been contracted to Tshepo 10 000 cooperatives by the end of May 2015. In addition to these contractual agreements, in the 2015/16 financial year an amount of R20 million has been allocated to the training of 177 Tshepo 10 000 cooperatives. Over and above these allocations, we will also invest an amount of R27,9 million towards the implementation of various local economic development programmes in all Tshwane regions, which include cross-sectoral SMME and cooperative mentorship programmes.

(iv) Investing in the informal sector and the revitalisation of township economies

Madam Speaker,

In the State of the Capital Address, we strongly affirmed our commitment towards the informal sector, including R100 million towards infrastructure development over the next five years, which includes the development of stalls in Pretoria North and Cullinan in the 2015/16 financial year, at a cost of R5 million.

Madam Speaker,

In order to accelerate the revitalisation of township economies, we have outlined core projects aimed at supporting the current trajectory of these important economic hubs. Within the current financial year and the 2015/16 financial year, we have allocated the following amounts to these projects in respect of which the City will enter into off-take agreements with the businesses concerned:

- Our commitment towards our continued support of the success of the Eco-Furniture Factory in Ga-Rankuwa, which includes Tshepo 10 000 beneficiaries, is demonstrated by an allocation of R1,5 million for the payment of rent and utility services;
- The youth-owned township bakery facility in Soshanguve will be implemented in the current financial year at a cost of R3,8 million;
- The first car wash facility will be implemented this financial year at a cost of R6,6 million;
- The brickmaking facility in Mamelodi has been allocated an amount of R4,9 million;
- The paper towel manufacturing facility has been allocated R3 million for the construction of the factory; and
- The fresh produce facility will receive an amount of R13,5 million from the City's capital budget over the next three years, which includes an allocation of R3 million in the 15/16 financial year for its construction in Marabastad.

Fellow Citizens, it must be noted that this is the first of many such initiatives still to come!

(v) Promoting trade and investment

Madam Speaker,

An amount of R233,3 million has been committed over the next three years to the development of the BPO Park in Hammanskraal, which will also contribute towards the development of SMMEs. This includes an amount of R54,1 million in the 2015/16 financial year, which will firmly work towards the commencement of construction of this state-of-the-art facility.

In order to contribute towards the creation of an investor-friendly environment, the City of Tshwane's Incentives Policy seeks to attract investors who will bring the expertise, funds and capacity to develop new structures and industries. This initiative was born out of the realisation that the City of Tshwane will not achieve its desired growth and development without cultivating the right environment, efficient processes, proactive but sustainable policies and funding strategies of its own. However, in order for the City to make use of rates as a form of incentive to potential developers, it is necessary that our property rates policy prescribes the granting of such a rebate through the utilisation of the Municipal Property Rates Act.

The Draft 2015/16 Property Rates Policy has been amended to add additional categories of ownership. The first category concerns land alienated by the City after January 2015. Through this category, the City aims to offer various property rate rebates on land alienated by Council to a transferee after being developed and lawfully occupied. It also makes provision for previously disenfranchised owners of small and medium businesses, targeting investments between R5 million and R50 million in the city. The second category targets the owners of catalytic investment properties, and offers a rebate of 50 percent over a maximum period of five years for investments greater than R400 million. In this regard, investors and developers will be eligible to apply to the City for rate rebates.

The policy aims to facilitate increased investment and development within Tshwane and requires collaboration between the private and public sector to guide development in line with Tshwane Vision 2055 in an endeavour to foster transparent and accountable working relationships among all stakeholders involved.

Madam Speaker,

The Tshwane Economic Development Agency, TEDA, our implementation agent for core City programmes, is central to many of these initiatives and a grand allocation of R54,1 million has been allocated in the 2015/16 financial year.

(vi) The Tshwane Fresh Produce Market and the Tshwane Agropolitan City

Madam Speaker,

As pronounced in the State of the Capital Address, the Fresh Produce Market has grown by 13 percent from a revenue perspective over the 2013/14 financial year, producing a favourable surplus. The total budget of the market for the 2015/16 financial year is R118 million, which includes a financial allocation

for the market trading system and the upgrading of facilities to begin an exercise to comply with export regulatory requirements.

It is estimated that the market will require an investment of R450 million for infrastructure development and enhancement for it to be able to handle the projected volumes required to maintain its current market share by 2025. Given competing service delivery needs, the City has applied to National Treasury through the Department of Agriculture, Forestry and Fisheries for funding, which is currently being processed. In this regard, a decision is expected by the end of the current financial year.

Madam Speaker,

Aligned to our conscious decision to transition to a low-carbon, resource-efficient and climate-resilient city, the Tshwane Food and Energy Centre in Rethabiseng, known as the Tshwane Agropolitan City, has been allocated R20 million towards this development that will optimise the entire food production value chain, and contribute towards the development of SMMEs as well as renewable energy generation. Implementation will be phased over three years, and an allocation of R60 million over the MTREF has been dedicated for this purpose. Turnover is estimated at R7 million in the first year and R21 million and R84 million in the two subsequent years, that is, 2016 and 2017.

Investing our shared wealth towards enhanced spatial justice

(i) Towards a new spatial landscape through catalytic investment

Madam Speaker,

In line with the Honourable Premier's assertion of the importance of the Northern Corridor as a development anchor for the Gauteng City Region, we have outlined catalytic developments that will transform Tshwane's spatial landscape. These include: (i) the R6,1 billion African Gateway development in Centurion, (ii) the Government Boulevard development, (iii) the West Capital, (iii) the R4 to R6 billion East Capital development, and (iv) the R100 million Caledonian Inner City Park development. These projects were initiated by the City and their implementation will be effected through public-private partnerships as well as private sector led investments, with the exception of the Caledonian Inner City Park.

(ii) Infrastructure services to our people – our real wealth

Madam Speaker,

We are proud of the commitment we have maintained with respect to prioritising infrastructure provision within previously disadvantaged areas of Tshwane aimed at the continued advancement of the physical and economic mobility of our residents.

We committed to the development of two new cemeteries which will alleviate the burial challenges experienced by communities in the north of Tshwane; in this regard, we will be investing an amount of R62 million over the MTREF period.

Madam Speaker,

During the State of the Capital Address, we spoke at length about the restoration of dignity to all Tshwane residents by providing housing, security and comfort. Our flagship *Re aga Tshwane* programme, which will formalise various informal settlements across Tshwane, includes the installation and upgrading of services, such as water, sanitation, electricity and roads. In addition, the programme will provide street signage, which will include township tourism and leisure establishment signage as well as street names and directional signage, utilising Tshepo 10 000. The *Re aga Tshwane* programme has been allocated a budget of R913 million over the MTREF, which includes an amount of R264 million for the 2015/16 financial year.

In addition, our housing mega projects, which will deliver over 180 000 housing units over the next five years, will require a budget of R36,9 billion, as communicated in the State of the Capital Address. A total of R200 million in the 2015/16 financial year will be spent from the Urban Settlements Development Grant (USDG) to deliver on the commitment of 5 000 serviced stands. In addition, various funding sources to implement the remaining mega projects have been explored and these include: the USDG, the Human Settlement Development Grant, the Restructuring Capital Grant and partnerships with the private sector to accelerate service delivery.

Madam Speaker,

We have also previously outlined a bold commitment towards the development of affordable rental units across Tshwane, which will generate a total of 5 355 units over the next three years. In this regard, within the 2015/16 financial year, Housing Company Tshwane has committed R4,9 million to commence with the installation of services for the 900 units to be developed in Townlands and a further R4,2 million to finalise detailed planning for the 320-unit Timberland development. In addition, the 720-unit development in Chantelle Extension 39, to be developed over three years, requires a total of R30 million for the installation of services within the 2015/16 financial year. An amount of R10 million will be utilised from the USDG with the remaining amount leveraged from the private sector. Furthermore, Housing Company Tshwane will receive a grant allocation of R8 million from the City within the 2015/16 financial year.

Madam Speaker,

We reiterate that access to electricity and lighting contributes towards the reduction of crime and, ultimately, the creation of a safer city, and true to that belief, we have accelerated the public lighting infrastructure programme and have installed a total of 2 731 street lights and 58 high-mast lights in the 2013/14 financial year. In this regard, a budget of R70 million has been allocated towards the expansion of public lighting in the 2015/16 financial year within a total budget of R210 million over the MTREF. Through the effective utilisation of this budget, a total of 2 500 new streetlights and 35 new high-mast lights will be installed across Tshwane.

Accordingly, the Services Infrastructure Department has been allocated a total of R802,5 million for infrastructure projects to be executed in the 2015/16 financial year. From the allocated budget, R447,5 million will be invested within energy and electricity, and water and sanitation will receive an amount of R355 million.

Madam Speaker,

A budget of R100 million has been earmarked for new bulk infrastructure for the construction of new substations and upgrading of the capacity of the existing substations to cater for the development and growth in electricity demand. In this regard, new substations will be constructed in Soshanguve Block JJ, Monavoni and Hatherley. Furthermore, to ensure that our infrastructure can stand the test of time, substations in the Bronkhorstspuit, Mamelodi, Kentron in the Highveld area, and Eldoraigne will be upgraded.

Madam Speaker,

Decent access to shelter must be accompanied by access to energy for all citizens of Tshwane. As a result, the Electricity-for-All programme has been allocated a budget of R157 million in the 2015/16 financial year and R620 million over the MTREF period. This budget will enable the realisation of the electrification of 7 000 new households. The programme is currently focusing on electrifying formal and informal areas under the formalisation programme by the *Re aga Tshwane* team. The Electricity-for-All programme is being accelerated in the current year and will be continuing in future financial years. The following areas will benefit from the 2015/16 electrification programme:

- Mahube Valley Extension 15
- Olievenhoutbosch Extension 27
- Pienaarspoort
- Kameeldrift
- Soshanguve Extension 19
- Fort West Fort Extension 5
- Zithobeni Extension 9

In addition, Eskom will electrify the following areas:

- Dewagensdrift
- Chris Hani (Kudube Unit 3 in Hammanskraal)
- Winterveld
- Slovoville

Madam Speaker,

The investments that the City of Tshwane has been making in the provision of electricity have yielded a positive result over the years. The Statistician General in the 2011 Census states that electricity access in Tshwane is 88,6%. However, with the dawn of democracy and the election of new leadership by popular vote, we have inherited a city with aging electricity infrastructure and obstinate backlogs. In order to address all the backlogs of electricity provision, the City would have to allocate over R350 million of its resources towards that outcome.

Madam Speaker,

Electricity distribution losses were 14,25 percent in the 2013/14 financial year, projected to fall to 10 percent in the 2015/16 financial year. Among the causes of electricity distribution losses are illegal connections, by-passing electrical wires and aging infrastructure.

Through programmes such as Re a ga Tshwane, we are providing informal settlements with legal connections to electricity, thus reducing illegal connections and minimising distribution losses. The programme is complemented by the war room programme of *Operation Kuka Maoto*, which removed 393 illegal connections within a two-month period; this is set to continue. The losses that occur as a result of ageing infrastructure are, however, more complex. The City would have to make an investment of over R4,1 billion to eradicate the refurbishment backlogs and address electricity demand, excluding investments that are required for infrastructural upgrades of regional distribution networks.

Madam Speaker,

The City in its endeavour to provide basic water and sanitation services to its residents will spend over R350 million in the new financial year. Among other projects, we will spend R90 million on the replacement and upgrade of waste water treatment works; R90 million on the refurbishment of networks and backlogs; R59,5 million on bulk pipe replacements; R57,5 million on reservoir extensions; R80 million on the lengthening of networks and pipelines; and R18 million on the replacement of worn-out pipes. In addition, 3 500 water connections will be installed at a cost of R19 million and 350 households will be provided with sanitation services at a cost of R20,5 million.

As part of our programme to eliminate water losses, we will deploy the Tshepo 10 000 brigade to implement our War on Leaks programme, and for the first time employ their services to support the construction of 10 mega litres at the Klipgat Hospital reservoir and the installation of associated pipework. The total budget devoted towards this programme is R12 million in the new financial year.

The Sandspruit Works Association, our municipal entity, will receive a grant allocation of R172,9 million to continue to complement water supply to our communities in the far north of Tshwane.

Madam Speaker,

According to Census 2011, 89,2 percent of the population of Tshwane have access to potable water within their households, while 7,4 percent access water through communal standpipes. In spite of these strides, Tshwane is located in one of the most water-stressed geographical areas in the world, where national water losses are estimated at 36 percent of the total water resources of the country. Of the 36 percent, 25,5 percent is made up of real losses. Within the context of Tshwane's vast geographic expanse and intricate web of bulk services, the main causes of real losses are undetectable leaks, burst pipes as a result of ageing infrastructure and illegal connections. The City currently experiences, on average, approximately 50 000 leaks per annum. In order to curb these leakages, the City would have to invest upwards of R2 billion to completely overhaul infrastructure that has long exceeded its life cycle. It is obvious from the figures provided that the City's fiscus will not be able to cover these needs.

Madam Speaker,

In the recent State of the Capital Address, we announced our plans to turn around the manner in which we optimise the potential of waste in Tshwane. The plans announced are long-term interventions and require collaboration from each and every citizen within Tshwane. For example, our sustainability interventions will only work if all residents begin to separate waste at source. To this end, we will invest R5 million for the provision of receptacles for recyclable waste and to embark upon awareness campaigns in targeted communities where waste collection services and infrastructure support the collection of separated waste, for instance buy-back centres and waste recovery facilities.

Our projected revenue for the waste management service is R994 million within the 2014/15 financial year, and it is expected that our revenue will increase to R1,14 billion in the 2015/16 financial year. However, the programme of standardising service levels across Tshwane has a long way to go. There is still a need to provide 200 000 240-litre bins in the eastern and northern areas of Tshwane, and an amount of R10 million has been budgeted for this programme, which will continue in subsequent outer years.

(iii) Sustainable mobility and integrated public transport

Madam Speaker,

As we commit to bring our people closer to work and work closer to the people, we need our infrastructure to be of the highest quality, in addition to being safe and sustainable. Our roads are the arteries and veins in which the life blood of our economy moves. Without this, we cannot inject energy and vigour into our economic hubs. We allocated R672 million for the 2015/16 year for the roads and transport budget, which will focus on the eradication of road and storm water backlogs and addressing areas that are prone to flooding. The main focus in the 2015/16 financial year regarding the provision of roads and storm water systems will be the Soshanguve, Mabopane and Winterveld areas with an allocation of R347 million, and the Mamelodi area, where an amount of R50 million has been budgeted for this purpose. The upgrading of the Mabopane Station modal interchange will continue to improve facilities and integrate public transport within Mabopane and surrounding areas. An amount of R55 million has been allocated for this purpose.

Aligned to our commitment to create a resilient and resource-efficient Capital City, we remain proponents of an environment that is conducive to various forms of non-motorised transport (NMT) with a total of approximately R40 million being spent within the 2015/16 financial year to improve non-motorised transport facilities towards the development of various station precincts in the Sunnyside area.

Park Street will be upgraded to include a dedicated cycle lane that will link Sunnyside with the University of Pretoria as part of the planned NMT upgrades. Further to the NMT facilities that will be provided under the A Re Yeng project, our transport team will continue with the Shova Kalula (Pedal Easy) project to provide cycling facilities in line with the City's NMT Master Plan. An amount of R10 million has been allocated for this purpose, and to ensure that our roads and roadsides are cycling and pedestrian friendly and safe, we have allocated a further amount of R63,4 million towards our proactive maintenance plan, which will be utilised in terms of the City's pavement management system.

Madam Speaker,

To this effect, we can announce the following additional investments in our *A Re Yeng*:

The construction of a public transport hub in Wonderboom (Rainbow Junction) will allow for the seamless integration between rail, the *A Re Yeng*, mini-bus taxis, non-motorised transport and park-and-ride facilities, and will commence within the 2015/16 financial year. The total cost of this public transport hub is R260 million over the next two financial years, with R100 million being allocated in the 2015/16 financial year.

We committed to the completion of the *A Re Yeng* line from Wonderboom to the CBD by November 2015 in the State of the Capital Address. In this regard, a total amount of R25 million is committed to the completion of the Wonderboom to CBD line as well as associated stations in the new financial year.

Aimed at easing access to mobility for our communities within the near east, the extension of the service to Menlyn and ultimately Mahube Valley in the east of Tshwane will see the commencement of construction along Lynnwood and Atterbury Road respectively. Our total investment in this regard amounts to R420 million over the next two financial years, with R70 million allocated in the 2015/16 financial year.

Madam Speaker,

As previously pronounced, the City has procured 84 buses for the next phase of the *A Re Yeng* through the Bus Operating Company at a total cost of R243 million. This includes 40 compressed natural gas (CNG) buses at a total of R116 million, all arriving by December 2015 and further demonstrating our commitment towards sustainable mobility.

In addition, construction will commence on the Belle Ombre Bus Depot, which will allow for the refuelling, parking and maintenance of the TRT bus fleet comprising buses that are fuelled by both compressed natural gas (CNG) and diesel. The total investment in the depot is R160 million, with R110 million committed towards this development in the new financial year.

Madam Speaker,

Many of these initiatives outlined will be funded primarily by the public transport infrastructure grant (PTIG) and the public transport network operating grant (PTNOG), which have allocations of just under R3 billion over the MTREF. We have invested R2,2 billion in the *A Re Yeng* and we are planning to spend another R2,3 billion over the MTREF period.

Aligned to our commitment to expand access to public transport and develop an integrated public transport network, with Tshwane Bus Services already having procured 120 new buses, an operational budget of R271,8 million has been allocated for the 2015/16 financial year as a part of our turnaround strategy. A total of R42,8 million has been budgeted to ensure that our fleet, new and old, is always roadworthy and safe to carry passengers, and a further R57,4 million has been budgeted to service the maintenance lease contract for the 120 new buses already procured. In addition, an amount of R2,28 million makes provision for the fleet and fuel management system, which is a key element of the turnaround strategy.

Madam Speaker,

We have made some exciting announcements with respect to the expansion of Wonderboom Airport's service offering. The operating budget for Wonderboom Airport amounts to R79,15 million. This amount is made up of expenditure of approximately R111 million and operating revenue of around R32 million. Accordingly, we remain committed to our previous pronouncements in the recent State of the Capital Address with respect to the process of re-engineering the business and operating model of Wonderboom Airport.

We have announced that our remaking of the Capital City will not only be representative of substantive change in our lives, but should introduce a new look and feel of our Capital. Our ambition for going back into the future through the introduction of a light rail tram mode of transport is promising. During the 2015/16 financial year the department will further develop a bankable feasibility study, following the completion of a pre-feasibility study, with the aim to explore a public-private partnership procurement process and prepare funding applications.

(iv) A sustainable city is possible – investing in a sustainable future for all

Madam Speaker,

As mentioned in the State of the Capital Address, we have initiated a number of sustainability interventions to respond to the continuing challenges of climate change and environmental degradation. As the City of Tshwane aims to drive investment in sustainable development, an important aspect will be to define the role of external private capital, as public finances alone will not be sufficient to close the funding gap.

As a result, the City is not planning to spend vast amounts of funds on the implementation of these projects, but will allow access to our facilities and thus craft innovative revenue-sharing arrangements with implementers to diversify our revenue streams. We will continue to mobilise substantially increased investment in key areas including renewable energy, low-carbon transport, energy-efficient buildings, clean technologies, improved waste management, improved water provision and sustainable agriculture.

In the 2015/16 financial year, to further demonstrate our commitment to sustainability, we have allocated a total amount of R70 million for our street light programme, which will be achieved through the installation of light-emitting diode (LED) lights throughout Tshwane. These lights will not only ensure that the city is well illuminated, but will enable the realisation of significant energy savings. For example, a LED light bulb consumes up to 8 watts of electricity as opposed to the 60 watts consumed by a conventional light bulb. These savings will also enable us to cover a much wider geographical area.

Investing in our society through equitable access

(i) The creation of a liveable and caring city

Madam Speaker,

As an NHI pilot city, we are pleased to confirm that clinics upgraded in the current financial year now comply with the norms and standards for the implementation of the NHI programme. In order to expand this exercise, the City is allocating a further R43 million towards the completion of three clinics in the

next three years, namely the Gazankulu, Soshanguve and Zithobeni clinics; a further R2 million will go towards the upgrading of clinic dispensaries.

As a part of our NHI pilot, 12 000 households and 40 000 members of the respective households were registered on the programme and an amount R20 million is allocated to continue with the implementation of the programme during the 2015/16 financial year.

The City received grant funding amounting to R33 million towards the construction of the Hammanskraal, Winterveld and Mabopane social development centres to enable our communities, including women, youths, the elderly and children, to have access to a suite of social development services under one roof closer to their areas of residence.

Early childhood development support is critical to the development of our young citizens and, as a result, we have made a further allocation of R7 million towards the continued support of NGO-managed ECD centres for the 2015/16 financial year.

In addition to the Gauteng Provincial Government allocation of R11,5 million towards the implementation of HIV and AIDS programmes in Tshwane, we have allocated R1,3 million to address the structural, social, economic and behavioural factors that drive HIV and TB. In addition, the City will invest R82,5 million on immunisation and HIV awareness programmes across all regions.

(ii) Investing in our social capital – opening the doors of education and culture

Madam Speaker,

Education remains central to the City's agenda and, ultimately, to the growth of Tshwane's economy. As a result, the Provincial Department has committed R42 million in the 2015/16 financial year and a further R63 million in the next year towards the construction of six new libraries within Tshwane.

(iii) A well-resourced and formidable metro police service

Madam Speaker,

To ensure our support towards the deployment of ten metro police officers per ward for the 2015/16 financial year, an amount of R33 million is allocated to continue with the payment of stipends for our TMPD trainees for a period of five months at R3 000 per student trainee. Once ranked as constables, their salaries will be catered for by means of an allocation of R240,6 million.

To date, we have invested R195 million towards the roll-out and maintenance of CCTV cameras as a core component of our business and community safety programmes. For the continuous monitoring and maintenance of the current CCTV network infrastructure, an amount of R54,8 million has been allocated for the 2015/16 financial year.

(iv) Investing our shared wealth to bring service delivery to the doorstep of our residents

Madam Speaker,

During previous addresses, we asserted the implementation of the regionalisation model, which implied that City departments would only be responsible for capital projects, with regional offices being responsible for operational expenditure due to their latent potential to respond to community needs more expeditiously. A total of R1,5 billion alone will be diverted towards the maintenance of infrastructure within Tshwane regions, representing six percent of our total operating expenditure budget, one percentage point shy of the National Treasury benchmark of seven percent.

In this regard, from an infrastructure maintenance perspective, the following amounts have been allocated to the maintenance of energy, water, sanitation, transport, housing and urban management related activities:

- R126 million towards the maintenance of waste water treatment works;
- R152 million to ensure a less than 48 hour response time to water leaks;
- R303 million to ensure that 100 percent of planned electrical maintenance is conducted and reconnections effected within four hours;
- R119 million on the maintenance of housing schemes and flats;
- R219 million towards the reactive blading of gravel roads and the re-gravelling of roads according to a planned maintenance scheduled; and
- R416 million on the urban management function, which includes urban renewal projects, waste removal, the maintenance of cemeteries and parks and horticulture as well as by-law enforcement.

Aligned to the preservation of our rich heritage and culture as well and to accelerate access to learning, the City has allocated a total of approximately R75 million for this purpose.

Madam Speaker,

We have recently outlined our planned turnaround strategy for the delivery of licensing services to our citizens and we have accordingly allocated a budget of R4,5 million for this purpose to ensure that our residents are able to benefit from tangible changes during the 2015/16 financial year.

Investing our shared wealth towards igniting excellence

(i) Towards the promotion of good governance

Madam Speaker,

We remain resolute in our commitment to combat corruption and its remnants in whatever shape or form it may present itself. We have previously demonstrated our resolve in this regard and will continue to do so going forward. Our offensive against this scourge that continues to erode public resources that are meant to alleviate poverty among our people, will not only be consequence driven but will also be littered with a myriad of interventions that are meant to institute preventative control measures to discourage and curb the spread of corrupt activities.

In this regard, an amount of R30 million within the City's operational budget will go towards fighting fraud and corruption. The City will initiate proactive measures to prevent fraud and corruption and R5 million will be spent on these initiatives, which include fraud detection operations, observation and entrapment operations, as well as the fraud awareness campaign. In addition, R1 million will be utilised towards the Anti-Fraud and Corruption Hotline. Most of the funds will be utilised on high-profile forensic investigations focusing on the investigation of tender irregularities in the supply chain management area of the City. We have allocated a further amount of R30 million to the Financial Services Department to improve supply chain processes, including the automation of the procurement and document management processes, which has the added benefit of activating our e-Tshwane project. An amount of R15 million will be invested in our e-Tshwane services to ensure that more and more communities access their account information electronically.

Madam Speaker,

One of the key pillars of exceptional service delivery is good governance. This happens when we can proudly stand in front of our people and declare that in spite of the size of our budget, our financial management systems are in order. We believe that once again, the Auditor-General will confirm this assertion when his findings are made known in due course.

Madam Speaker,

As indicated in the recent State of the Capital Address, the City has received an unqualified audit opinion for the third consecutive year, thereby demonstrating the credibility of our annual financial statements. An unqualified audit opinion with no matters of emphasis implies that there are no findings on performance information and compliance with all legislation and prescripts; analogous to what is loosely termed a "clean audit". This remains the City's short-term goal, as it will provide further evidence of our commitment towards generating optimal levels of return on the investment of our collective wealth as well as our firm accountability to all citizens of Tshwane.

Madam Speaker,

In the 2014 Budget Address, we highlighted that based on findings of the Auditor-General, the current disparate approach to the manner in which the City deals with its entities is no longer sustainable and we are pleased to confirm that the Shareholder Unit within the Office of the Executive Mayor is now in full swing. The Shareholder Unit is tasked with reviewing, monitoring and overseeing the business affairs and practices of our municipal entities, an exercise that we are confident will yield the results expected from Housing Company Tshwane, the Tshwane Economic Development Agency and the Sandspruit Works Association.

Madam Speaker,

We wish to reaffirm that the recent rating report of Moody's does not constitute a rating action and is merely a market update, which reflects the City's diversified economic base with a stable outlook for the future. The report places Tshwane in the middle of the range amongst South African municipalities.

(ii) Modernising the Capital City's public service and administration

Madam Speaker,

Our paperless solutions do not end with the obvious. In our endeavour to improve the quality of our health services and the achievement of cost efficiencies, the City has recently successfully completed a pilot project on an integrated electronic patient record system, including a biometric verification system, to be able to track patients and the dispensing of medication to prevent duplications, keeping an accurate record of medication stock levels and most notably to automate the manual filing system. An estimated amount of R7 million has been budgeted for the first roll-out to clinics to be able to serve with enhanced operational efficiencies. This is the first of its kind in Africa.

Madam Speaker,

We remain committed to the creation of a public service that maintains the highest grade of professionalism, people centricity and undoubted integrity at all times. As we strive to operate as a business, while not being wholly profit driven, we are committed to treating our residents as clients, whose business we require for our survival and theirs. The search for the best of the best among our public servants and the retention of political office-bearers of the highest community stature require that we invest in incentives for them and in their development throughout their productive employment in the City.

With respect to the remuneration of municipal employees and councillors, we are pleased to confirm that our remuneration expenditure currently totals 27,8 percent and we project that these levels will decrease to 26,2 percent by the 2017/18 financial year, which is well within National Treasury's accepted norms of between 25 and 30 percent.

Tshwane tariffs for the 2015/16 financial year

Madam Speaker,

Tshwane Vision 2055 captures the aspirations of Tshwane's residents, but most importantly, captures Tshwane as the Capital City of South Africa, whose citizens enjoy a high quality of life, have access to social, economic and enhanced political freedoms, and are partners in the development of the African Capital City of excellence. Tshwane Vision 2055 is about the future Capital City that will be liveable, resilient and inclusive. It is also about ensuring that the future Capital City's financial sustainability remains stable and robust through:

- (i) Sustainable alternative revenue streams;
- (ii) Improved operational efficiencies;
- (iii) Improved and secured long-term liquidity status; and an
- (iv) Improved credit rating.

As previously mentioned, the City's balance sheet restructuring and optimisation process is beginning to bear fruit. This currently includes the following projects in progress, whose details were reported in the State of the Capital Address:

- (i) The refurbishment of the Pretoria West and Rooiwal power stations;
- (ii) The release of strategic land parcels, including the land auction project and those that will be issued through an RFP process;
- (iii) The optimisation of the city's real estate, including market-related leases and disposals;
- (iv) The business re-engineering of Wonderboom Airport;
- (v) Efficient supply chain management, including ensuring value for money in procurement;
- (vi) The reduction of leave as a liability on the City's balance sheet;
- (vii) The creation and implementation of a diversified funding strategy, eg the Tshwane House PPP and various private sector led sustainability initiatives and private sector financed City initiatives, such as the West Capital development;
- (viii) The exploration of borrowing from both commercial and development institutions, such as the DBSA, European Investment Bank, the French Development Agency and the Danish Development Agency.

Madam Speaker,

We remain committed to transitioning to a green economy, which will require the adoption of a new financing mechanism and a different approach to development, with a reconfiguration of the City of Tshwane's investments and a shift in the manner that the City operates. Due to the capital-intensive nature of most green economy projects, the City has to diversify its funding sources and consider financing the majority of these projects via PPPs, for example. We remain dedicated to the continued exploration of alternative funding mechanisms to enhance the City's developmental path.

Madam Speaker,

Efficient and effective revenue management is imperative towards ensuring our service delivery and economic priorities outlined today. In addition to our pronouncement made in the State of the Capital Address on the matter of the smart meters, a report will be tabled at Council containing the contract termination terms. We wish to emphasise that there will be no disruption to services, including to those who already have smart meters installed. As part of the modernisation of our service delivery offering, the City would like to reiterate the fact that it remains convinced of the merits of the project based on its demand-side management capabilities, and as such we will commence with processes to continue with the roll-out of smart meters.

We remain cognisant of the financial position of our residents and therefore our tariffs for the new financial year are set within the dual context of an awareness of this fact as well as the need for us to collectively invest in the future we wish to create.

However, we remain committed to supporting indigent households within the Tshwane area and we will continue with this programme beyond the 2014/15 financial year. In the 2015/16 financial year, R511 has been committed to each indigent household per month, which equates to a total subsidy package of R737 million. Registered indigent households qualify for the following free basic services:

- (i) An exemption from the payment for refuse removal and property rates, irrespective of the value of the property; and
- (ii) A grant of 100 kWh of electricity and 12 kl of water.

In addition, pensioners and people with physical and mental disability qualify for rebates subject to the City's policy conditions.

Madam Speaker,

For property owners in general, the first R75 000 value of residential property is exempted from rates.

The tariff increases for the 2015/16 are summarised as follows:

Main services	2015/16 average tariff increase
	%
Sanitation	9,0
Refuse removal	15,0
Water	13,5
Electricity	12,0
Property rates	8,0

Madam Speaker,

It is important to note that our tariffs are influenced by both internal and external factors, such as the expected increases of our bulk suppliers, namely Eskom and Rand Water. The City projects an increase from our bulk suppliers of 14,2 and 13,5 percent, respectively. We will now outline various scenarios to provide a real picture of what our tariff increases translate into from a monetary perspective.

Scenario 1:

If your property value is R300 000 and you are consuming on average electricity of 350 kWh per month and consuming 20 kl of water per month, your total average municipal bill is currently R1 120,77. With tariff increases, it will reach R1 241,42, which equates approximately to an average 10,8 percent increase.

Scenario 2:

If your property value is R700 000 and you are consuming on average electricity of 850 kWh per month and consuming 30 kl of water per month, your total average municipal bill is currently R2 345,94. With tariff increases, your bill will reach R2 601,98, representing a 10,9 percent increase (or R256,05).

Scenario 3:

If your property value is R1 million and you are consuming on average electricity of 1 500 kWh per month and 50 kℓ of water per month, your total average municipal bill is currently R3 923,95; with tariff increases it will reach R4 367,20, which is an average increase of 11,3 percent.

In all the scenarios outlined, waste removal will increase from R186,86 to R214,88, representative of a R28,02 increase.

Madam Speaker,

We have discovered that some electricity resellers have been intentionally and unethically overcharging our residents and businesses. The City approved a progressive tariff in the 2014/15 financial year that should be applied by all resellers, based on consumption levels, so low use of electricity would benefit from a lower tariff and high use of electricity would be charged at a higher rate. Instead of applying these tariffs as stipulated, some resellers have been charging residents and businesses in their areas at a substantially higher tariff, resulting in potential benefits not accruing to our residents and businesses.

In addition, we have discovered that some resellers have been charging residents and businesses an exorbitant “administration fee” of up to R500 or more. Madam Speaker, we recognise that this remains an unregulated area and as such, in the 2015/16 financial year, this “administration fee” will be capped at a maximum of R100, which implies that no reseller will be allowed to charge residents amounts higher than this upper limit. Residents and businesses that are based in the supply areas of resellers will be promptly notified of the upper limit of the administration fee.

It is critical that we do not legitimise such behaviour and, in this regard, we are instituting an investigation on all resellers to ascertain the veracity of this scourge. Resellers found to have broken the law will not only be required to refund residents and businesses, but will also be found liable of contravening by-laws and NERSA regulations. A fine of R1 million will be imposed against the reseller, irrespective of the amount charged above allowed tariffs. We will secure the services of a reputable accounting firm to conduct these investigations.

Concluding remarks

Madam Speaker,

We have outlined some of the socio-economic challenges, in part as a result of the continued structural economic inefficiencies, facing Tshwane residents in particular and South African residents in general. This dire situation is inextricably linked to high tariff increases witnessed in recent periods, which have placed an inordinate burden on our resident’s ability to pay for services received, given that their disposable income levels are already highly pressurised.

Since the advent of the country’s constitutional democracy, our governance system has continued to operate as a unitary state, although power has been devolved to subnational levels, where local government has administrative and political functions enshrined in law and policy. However, local government remains largely excluded from decisions pertaining to the division of revenue.

Nationally raised revenues are divided between the three spheres of government based on their expenditure responsibilities and other revenue sources available to them. However, the vertical distribution of revenue favours provincial governments due to their low revenue-generating capacity. Local government receives the lowest proportion of the equitable share because of its assumed high revenue-raising capacity. This assumption points to the lack of the devolution of powers and functions on financial matters and, thus, demonstrates the lack of an appreciation of the structural economic challenges and consumer constraints, all of which negatively impact on local government's capacity to raise revenue within the context of exponentially growing new infrastructure demands in metro areas, in part related to the growing trend of urbanisation.

Madam Speaker,

Local government being the "sphere closest to the people" is increasingly expected to assume greater responsibility in driving both social and economic development. The mandate of local government expanded from roughly 156 high-level responsibilities during the initial mandate period to roughly 226 in 2014, indicating an increase of about 66 (or 43 percent) high-level responsibilities within ten years.

The extension of these constitutional powers and functions have posed enormous operational, governance and policy-making implications for municipalities and cities, yet the fiscal muscle and resources flowing to this sphere are not concomitant to these mandates. For instance, local government is expected to be responsible for the maintenance of ageing infrastructure while being expected to deliver on major backlogs in social infrastructure, in addition to economic infrastructure required to recalibrate the compass and course of our developmental trajectory. At this moment in time, we require in excess of R20 billion just to formalise existing informal settlements within Tshwane. One can appreciate the gravity of this untenable situation when this figure is juxtaposed against a total current budget of R29 billion! Clearly, this calls for a special dispensation at the national level to address these matters.

Municipalities with relatively good revenue-raising capabilities are given proportionally less allocations within the formula than municipalities with poor revenue-raising capabilities. This approach fundamentally disadvantages metropolitan municipalities. The report on the State of Local Government, 2009 appropriately notes that cities such as Cape Town, eThekweni and the Gauteng complex (City of Johannesburg, City of Ekurhuleni and City of Tshwane) may require special legislation and functional planning authorities to maximise their role in building the national economy, while rural municipalities in former homeland areas, for example, need to be released from the complexities of compliance with an integrated development plan that far surpasses their capacity to implement.

Madam Speaker,

For us to ensure that things do not fall apart, we must, in the first instance, never allow the market to be the principal determinant of the nature of our society. Mere reliance on the market would never assist us in achieving our development outcomes; on the contrary, if we were to rely on the market to produce these results, the only product would be the exacerbation of poverty and inequality and a retreat from the realisation of the objective of nation-building.

Instead, we must place at the centre of our daily activities the pursuit of the goals of social cohesion, human solidarity and investment in our people. We have turned 21 years of age as a democracy and, once again, celebrated our freedom with the peoples of the world. We expressed and cemented that

commitment with the adoption of the National Development Plan as an action-packed journey to the future we desire.

As we commit to work together, I wish to thank all residents, stakeholders and partners of the City of Tshwane for your on-going support as we strive to collectively shape the future we all envisage for generations to come.





1.1 COUNCIL RESOLUTIONS

1. That in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the municipality for the financial year 2015/16, and the multi-year and single-year capital appropriations are approved as set out in the following tables as contained in Annexure B:
 - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification).
 - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote).
 - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type).
 - 1.4 Multi-year and single year capital appropriations by municipal vote, programme, standard classification and associated funding by source.
 - 1.5 Budgeted financial position.
 - 1.6 Budgeted cash flow budget.
 - 1.7 Cash-backed reserve and accumulated surplus reconciliation.
 - 1.8 Asset management.
2. That the Basic service delivery measurement as set out in Annexure B be noted.
3. That the consolidated budget that includes the financial impact of municipal entities as set out in Annexure B be noted.
4. That in terms of section 75A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), the tariffs for property rates, electricity PARTS I and II (Diverse fees), the supply of water, sanitation services as well as refuse removal services as set out in Annexures C, D, E, F and G respectively, be approved with effect from 1 July 2015.
5. That it be noted that the implementation of the proposed increase in electricity tariffs is subject to the approval of the National Electricity Regulator of South Africa (NERSA).
6. That in terms of section 75A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), the tariffs for other services, as set out in Annexures H1 to H22 respectively, be approved with effect from 1 July 2015.
7. That approval be granted for the City of Tshwane to enter the capital market for the funding of the capital programmes for the 2015/16 financial year limited to an amount not exceeding R1,2 billion per financial year of the MTREF in terms of Section 46 of the MFMA.
8. That approval be granted to the Acting Chief Financial Officer to incur short term debt as and when required according to the cash flow position of the City of Tshwane for the total amount not exceeding R1,2 billion at any time.
9. That the City Manager be authorised to sign all necessary agreements or documents to give affect to the decision as in recommendations 8 and 9 above.
10. That the amended Budget Policy, attached as Annexure I be approved.
11. That the Property Rates Policy and By-laws, attached as Annexure J be approved.
12. That no amendments be made, regarding the objections and representations received on the tabled 2015/16 MTREF and proposed tariffs.



1.2 EXECUTIVE SUMMARY

In his budget speech on 25 February 2015 Finance Minister, highlighted that “Today’s budget is constrained by the need to consolidate our public finances, in the context of slower growth and rising debt we must intensify our efforts to address economic constraints, improve our growth performance, create work opportunities and broaden economic participation.”

As outlined by the President of South Africa in the State of the Nation Address on the 12th of February 2015, Cabinet has agreed on nine strategic priorities to be pursued this year, in partnership with the private sector and all stakeholders. They include:

- Resolving the energy challenge,
- Revitalising agriculture,
- Adding value to our mineral wealth,
- Enhancing the Industrial Policy Action Plan,
- Encouraging private investment,
- Reducing workplace conflict,
- Unlocking the potential of small enterprises,
- Infrastructure investment, and
- Support for implementation of the National Development Plan through in-depth, results-driven processes, known as phakisa laboratories.

The following impacts directly on local government’s budgets:

- Global economic growth is expected to remain sluggish over the period ahead, rising from 3,3% in 2014 to 3,5% this year.
- Electricity shortages hold back growth in manufacturing and mining, and also inhibit investment in housing and raise costs for businesses and households. Mainly for this reason, local projected economic growth for 2015 is only 2%, down from 2,5% indicated in October last year. Growth is expected to rise to 3% by 2017.
- Consumer price inflation peaked at 6,6% in June last year. It has subsequently declined to just 4,4% last month, and is expected to average 4,3% in 2015, laying a foundation for economic growth.

The focus of the draft 2015/16 MTREF is to ensure that the City is financially viable and sustainable. This required reviewing of the current spending levels within prudent financial limits, necessitating re-alignment and addressing basic service delivery.

The IDP remains the implementation framework for service delivery interventions, good governance and a mobilisation platform for partnership with the private sector and social partners and communities. The preparation of the budget is directly informed by the needs submitted by the community through the Integrated Development Plan (IDP) process.

In 2011, when the five year IDP was approved the theme: “Consolidating service delivery, accelerating service delivery and strengthening the foundations for a new Tshwane: a city of excellence” was agreed

upon. To achieve the aspirations of the theme, strategic objectives and indicators were identified and these remain as per the amendment of the 2014/15 IDP as follows:

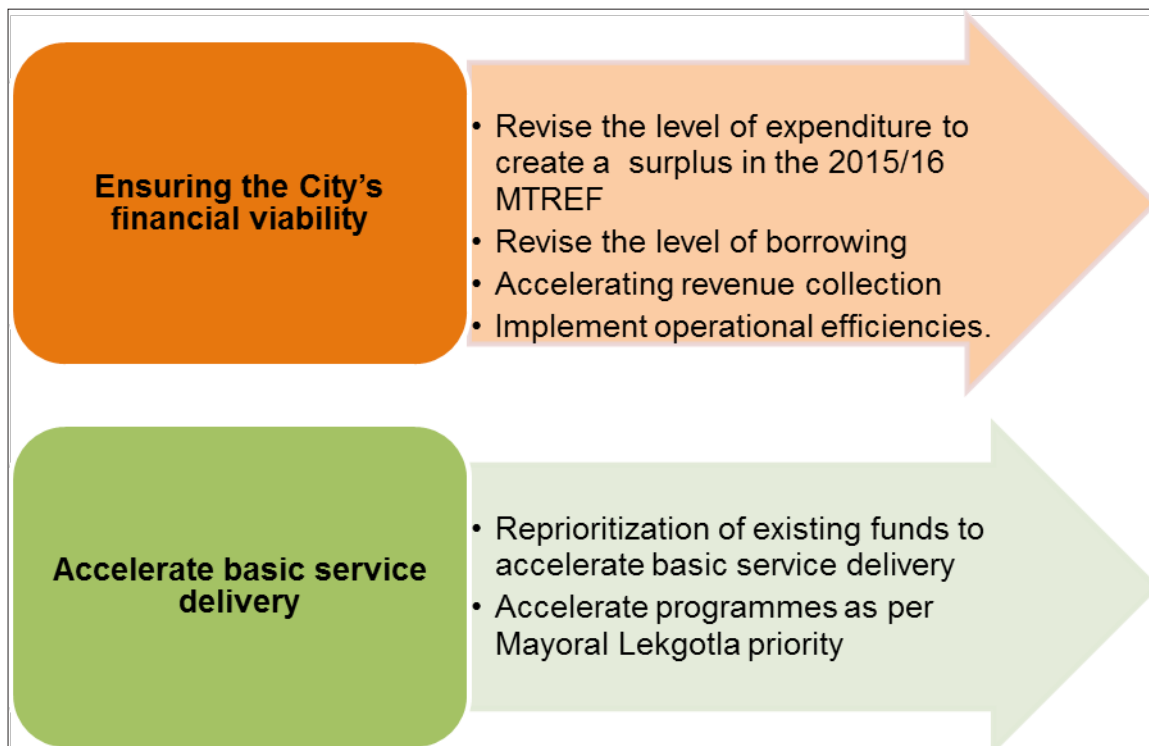
- Provide sustainable services infrastructure and human settlement.
- Promote shared economic growth and job creation.
- Ensure sustainable, safer communities and integrated social development.
- Promote good governance and an active citizenry.
- Improved financial sustainability.
- Continued institutional development, transformation and innovation.

Subsequently, through the development of Tshwane Vision 2055, the City has set a long term development agenda which will guide all future initiatives of the City. The long term vision of the City is as follows:

In 2055, Tshwane is liveable, resilient and inclusive whose citizens enjoy a high quality of life, have access to social, economic and enhanced political freedoms and where citizens are partners in the development of the African Capital City of excellence.

National Treasury issued Circulars 74 and 75, guiding municipalities in the preparation of their 2015/16 MTREFs.

Figure 1: City of Tshwane's guiding principles



The 2015/16 MTREF reflects the reality of the current budgetary pressures. The following budget guidelines directly informed the compilation of the budget:

- Produce a surplus budget and build cash reserves.
- Resources will be redirected towards the Mayoral priorities.
- Departments and Entities must ensure that ongoing expenditure is funded with ongoing revenues and any reduction in revenues should be followed by a reduction in expenditure.
- Departments should critically review their current activities and redirect funds towards priority areas.
- Maintain all assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- Explore alternative options of providing services, thereby ensuring value for money.

Other strategies and measures implemented to ensure sustainability are as follows:

- Budget Policy.
- Revenue Enhancement Strategy.
- Budget principles and guidelines.
- Cash-flow management intervention initiatives.
- Balance sheet restructuring and optimisation.
- Revenue, Expenditure and Performance Committee (REPCO).
- A Joint Operating Committee (JOC) for Revenue was established to improve revenue collection and synergize revenue collection efforts across the city.

The City of Tshwane has the following active municipal entities which are found to be viable and functioning in compliance with the Municipal Finance Management Act and the Local Government Systems Act:

- Sandspruit Works Association.
- Housing Company Tshwane.
- Tshwane Economic Development Agency (TEDA).

With the promulgation of the 2015 Division of Revenue Bill (DoR Bill) on 25 February 2015, the grant allocation (including indirect grants) towards the City of Tshwane amounted to R5,8 billion, R6,2 billion and R6,6 billion in the 2015/16, 2016/17 and 2017/18 financial years respectively. For the 2015/16 financial year, total Capital Grants of R2,5 billion and Operational Grants of R3,3 billion are included in the budget.

The outcome of the budgeting process can be summarised as follows:

Table 1: Consolidated overview of the 2015/16 MTREF

	Adjustments Budget 2014/15	Budget 2015/16	Budget 2016/17	Budget 2017/18
	R'000	R'000	R'000	R'000
Revenue	(25 110 962)	(26 295 831)	(28 530 226)	(30 955 278)
Expenditure	24 589 717	25 710 916	27 869 289	30 121 737
(Surplus)/ Deficit	(521 245)	(584 915)	(660 937)	(833 541)
Capital Grants	(2 623 113)	2 453 160)	(2 506 939)	(2 632 126)
(Surplus)/ Deficit incl. capital grants	(3 144 357)	(3 038 075)	(3 167 876)	(3 465 667)
Total Capital Expenditure	4 388 781	3 856 566	3 991 839	4 162 126

The total operating revenue has grown by 4,7% or R1,2 billion for the 2015/16 financial year when compared to the 2014/15 Adjustment Budget. For the two outer years, operational revenue will increase by 8,5% per annum, equating to a total revenue growth of R5,8 billion over the MTREF when compared to the 2014/15 financial year.

Total operating expenditure for the 2015/16 financial year has been appropriated at R26,3 billion and translates into a budgeted surplus of R584,9 million. When compared to the 2014/15 Adjustment Budget, operational expenditure has grown by 4,6% in the 2015/16 financial year and by 8,4% and 8,1% for each of the respective outer years of the MTREF. The operating surplus for the two outer years increases to R660,9 million and R833,5 million respectively.

The funding capacity of the capital budget amounts to R3,9 billion, R4,0 billion and R4,2 billion over the medium term. Borrowing amounts to R1,2 billion per annum over the medium term and contribute to 31,1%, 30,1%, 28,9% of capital expenditure respectively. Grant funding constitutes 63,6%, 62,8% and 63,2% over the medium-term. The balance will be funded from own funds (internally generated funds and Public Contributions and Donations) which amount to 5,3%, 7,1% and 7,9% for the three years respectively.

1.3 OPERATING REVENUE FRAMEWORK (PARENT)

Maintaining financial viability of the City of Tshwane is critical to the achievement of service delivery and economic objectives. Revenue generation is fundamental in strengthening the institutional environment for the delivery of municipal basic services and infrastructure. The capacity of generating revenue is challenged by poverty and unemployment that is prevalent in the municipal area.

To address the collection challenge, the City embarked on an Accelerated Revenue Collection programme. A Joint Operating Committee (JOC) for Revenue was established to improve revenue collection and synergize revenue collection efforts across the city.

In terms of the MFMA, a credible and funded budget must be tabled based on realistic estimates of revenue that are consistent with budgetary resources and collection history.

The following table is a summary of the draft 2015/16 MTREF (classified by main revenue source):

Table 2: Summary of revenue classified by main revenue source

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue By Source									
Property rates	3 357 775	3 999 586	4 432 509	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Property rates - penalties & collection charges									
Service charges - electricity revenue	7 526 393	8 133 857	8 313 878	9 613 283	9 613 283	9 613 283	10 471 749	11 307 889	12 210 920
Service charges - water revenue	1 993 600	2 251 371	2 522 967	2 729 355	2 813 355	2 813 355	3 169 195	3 451 554	3 759 324
Service charges - sanitation revenue	491 606	560 220	623 443	695 345	695 345	695 345	748 908	816 310	889 778
Service charges - refuse revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Service charges - other	160 002	114 134	135 715	240 237	252 737	252 737	152 581	159 447	166 303
Rental of facilities and equipment	97 718	103 459	109 863	261 276	261 276	261 276	109 112	114 022	118 925
Interest earned - external investments	52 185	62 237	51 800	66 548	66 548	66 548	69 774	106 226	111 328
Interest earned - outstanding debtors	244 643	253 250	299 342	197 376	197 376	197 376	182 050	191 050	200 050
Dividends received									
Fines	52 347	37 645	196 886	111 402	199 022	199 022	196 691	196 812	196 932
Licences and permits	52 426	58 659	55 801	58 578	58 578	58 578	57 680	60 185	62 687
Agency services									
Transfers recognised - operational	2 322 772	2 592 463	2 861 382	3 104 829	3 121 377	3 121 377	3 419 706	3 716 419	4 053 363
Other revenue	1 730 299	802 352	914 878	1 450 158	1 407 592	1 407 592	815 250	820 989	840 561
Gains on disposal of PPE	27 112	9 814	1 693						
Total Revenue (excluding capital transfers and contributions)	18 588 879	19 577 006	21 288 268	24 373 213	24 531 315	24 531 315	25 724 863	27 909 285	30 278 390

The following table indicates the percentage growth in revenue by main revenue source.

Table 3: Percentage growth in revenue by main revenue source

Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Revenue By Source								
Property rates	4 888 154	19,9%	5 236 387	20,4%	5 763 026	20,6%	6 342 328	20,9%
Property rates - penalties & collection charges	–	0,0%	–	0,0%	–	0,0%	–	0,0%
Service charges - electricity revenue	9 613 283	39,2%	10 471 749	40,7%	11 307 889	40,5%	12 210 920	40,3%
Service charges - water revenue	2 813 355	11,5%	3 169 195	12,3%	3 451 554	12,4%	3 759 324	12,4%
Service charges - sanitation revenue	695 345	2,8%	748 908	2,9%	816 310	2,9%	889 778	2,9%
Service charges - refuse revenue	956 673	3,9%	1 095 779	4,3%	1 205 357	4,3%	1 325 891	4,4%
Service charges - other	252 737	1,0%	152 581	0,6%	159 447	0,6%	166 303	0,5%
Rental of facilities and equipment	261 276	1,1%	109 112	0,4%	114 022	0,4%	118 925	0,4%
Interest earned - external investments	66 548	0,3%	69 774	0,3%	106 226	0,4%	111 328	0,4%
Interest earned - outstanding debtors	197 376	0,8%	182 050	0,7%	191 050	0,7%	200 050	0,7%
Dividends received	–	0,0%	–	0,0%	–	0,0%	–	0,0%
Fines	199 022	0,8%	196 691	0,8%	196 812	0,7%	196 932	0,7%
Licences and permits	58 578	0,2%	57 680	0,2%	60 185	0,2%	62 687	0,2%
Agency services	–	0,0%	–	0,0%	–	0,0%	–	0,0%
Transfers recognised - operational	3 121 377	12,7%	3 419 706	13,3%	3 716 419	13,3%	4 053 363	13,4%
Other revenue	1 407 592	5,7%	815 250	3,2%	820 989	2,9%	840 561	2,8%
Gains on disposal of PPE	–	0,0%	–	0,0%	–	0,0%	–	0,0%
Total Revenue (excluding capital transfers and contributions)	24 531 315	100,0%	25 724 863	100,0%	27 909 285	100,0%	30 278 390	100,0%
Total revenue from service charges	14 331 392	58,4%	15 638 212	60,8%	16 940 556	60,7%	18 352 217	60,6%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement; including these revenue sources would distort the calculation of the operating surplus and deficit.

Furthermore, the Municipality must reflect only revenue and expenditure of “transactions with the outside world” on its budget, on the same basis as when compiling its annual financial statements.

Revenue generated from rates and service charges forms a significant percentage of the revenue basket of the City of Tshwane. In the 2014/15 financial year (adjustments budget), revenue from rates and service charges totalled R19,2 billion (78,3%) of the total revenue, excluding capital transfers and contributions. This figure increases to R20,9 billion, R22,7 billion and R24,7 billion in the respective financial years of the 2015/16 MTREF.

Electricity is the main revenue source, contributing R10,5 billion or 40,7% of the total revenue, and escalates to R12,2 billion in 2017/18.

Property rates are the second largest revenue source, totalling 20,4% of the total revenue of R25,7 billion, and will increase to R6,3 billion by 2017/18. The third-largest source is operating grants, followed by water.

The following table breaks down the operating grants and subsidies allocated to the Municipality over the medium term.

Table 4: Operating transfers and grant receipts

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	2 145 194	2 384 062	2 732 192	2 993 903	3 008 481	3 008 481	3 298 840	3 594 122	3 925 077
Local Government Equitable Share	923 020	1 040 630	1 166 964	1 375 518	1 375 518	1 375 518	1 654 390	1 886 413	2 131 544
Fuel Levy	1 191 521	1 326 054	1 308 179	1 352 410	1 352 410	1 352 410	1 395 849	1 467 741	1 538 936
Finance Management Grant	5 252	5 000	4 500	4 750	4 750	4 750	3 925	2 875	2 650
Water Services Operating Subsidy Grant	24 471	2 227	–	300	–	–	–	–	–
Public Transport Infrastructure & Systems Grant	–	–	174 783	–	–	–	–	–	–
2010 FIFA World Cup Host City Operating Grant	–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant	–	–	40 000	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant	–	–	–	47 506	47 506	47 506	12 831	12 831	14 755
Expanded Public Works Programme Incentive (EPWP)	930	10 151	29 670	30 760	30 760	30 760	31 143	–	–
Public Transport Network Operations Grant	–	–	–	138 000	138 000	138 000	161 000	186 000	195 300
Integrated City Development Grant	–	–	8 096	44 659	44 659	44 659	39 702	38 262	41 892
Municipal Disaster Recovery Grant	–	–	–	–	14 878	14 878	–	–	–
Provincial Government:	261 766	127 943	103 692	110 926	110 355	110 355	120 866	122 297	128 286
Primary Health Care	27 325	29 625	35 837	39 967	39 967	39 967	42 085	44 316	46 532
Emergency Medical Services	47 902	49 676	53 750	56 683	56 683	56 683	59 687	62 850	65 993
HIV and Aids Grant	5 097	9 908	10 403	10 923	10 923	10 923	11 501	12 111	12 717
Performance Management	1 500	–	–	–	–	–	–	–	–
Housing Top Structure	146 243	30 043	–	–	–	–	–	–	–
Incorporation of Metsweding	21 000	–	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	12 700	5 190	2 702	2 460	1 889	1 889	6 700	2 550	2 550
Operation Clean Audit (OPCA)	–	–	1 000	–	–	–	–	–	–
Debtor Book (New)	–	3 500	–	–	–	–	–	–	–
Gautrans	–	–	–	–	–	–	–	–	–
Research and Technology Development Services	–	–	–	893	893	893	893	470	494
LED: Tshepo 10 000	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	133	–	2 116	–	689	689	–	–	–
DBSA	–	–	780	–	–	–	–	–	–
Sport and Recreation: Drakensburg Promotions CC.	133	–	–	–	–	–	–	–	–
Industrial Development Corporation (IDC)	–	–	400	–	–	–	–	–	–
LGSETA	–	–	936	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	689	689	–	–	–
Total Operating Transfers and Grants	2 407 093	2 512 005	2 838 000	3 104 829	3 119 525	3 119 525	3 419 706	3 716 419	4 053 363

Tariff-setting

All metropolitan municipalities derive its revenue from the provision of mainline goods and services, such as water and electricity. A considerable portion of revenue is also derived from property rates, a relative stable source, as it is not affected by seasonal trends or economic cycles.

Tariff-setting plays a major role in ensuring desired levels of revenue. When rates, tariffs and other charges are revised, local economic conditions, input costs and the affordability of services are taken into account to ensure continuous service delivery.

The challenge to manage this gap between cost drivers and tariffs levied, and any shortfall must be made up by either operational efficiency gains or service level reductions.

The table below highlights the proposed percentage increase in tariffs per main service category.

Table 5: Proposed tariff increases over the medium term

Revenue category	2015/16 tariff increase	2016/17 tariff increase	2017/18 tariff increase
	%	%	%
Sanitation	9,0	9,0	9,0
Refuse removal	15,0	10,0	10,0
Water	13,5	9,0	9,0
Electricity	12,0	8,0	8,0
Property Rates	8,0	10,0	10,0

The various tariff proposals are discussed per revenue stream below.

1.3.1 PROPERTY RATES

A municipality levy rates on all rateable property in its area to fund the non-self-sufficient services. Affordability as well as fairness determines the rate ratios between categories of properties.

For the 2015/16 MTREF, all category's tariffs are proposed to increase with 8,0% from 1 July 2015.

The property rates revenue expected for the 2014/15 financial year, including supplementary values, was utilised as basis for determining baseline revenue for the draft 2015/16 MTREF. Compared to the approved 2014/15 Adjustment Budget, a 7,1% increase in revenue is expected for the 2015/16 financial year, amounting to R5,2 billion.

The residential tariff is the baseline tariff, which determines the ratios towards some of the other tariffs. The rate ratio of residential to agricultural and public benefit organisations is legislatively determined to be 1:0,25.

The proposed tariffs over the medium-term are as follows:

Table 6: Property rates tariffs

Category	Tariff 2014/15	Tariff 2015/16 (8% increase)	Tariff 2016/17 (10% increase)	Tariff 2017/18 (10% increase)
	R	R	R	R
Agricultural properties	0,00235	0,00253	0,00278	0,00306
Business and commercial properties	0,02830	0,03056	0,03362	0,03698
Educational institutions	0,02830	0,03056	0,03362	0,03698
Independent schools PBO	0,00235	0,00253	0,00278	0,00306
Industrial properties	0,02830	0,03056	0,03362	0,03698
Mining	0,02830	0,03056	0,03362	0,03698
Municipal property	-	-	-	-
Municipal property (rateable)	According to use category	According to use category	According to use category	According to use category
No category	-	-	-	-
Non permitted use	0,07075	0,07641	0,08405	0,09246
Protected areas	-	-	-	-
Public service infrastructure	-	-	-	-
Public worship	-	-	-	-
Residential properties	0,00938	0,01013	0,01114	0,01225
State-owned properties/ Government	0,02830	0,03056	0,03362	0,03698
Vacant land	0,06086	0,06573	0,07230	0,07953

Below is an example of how the monthly amount payable for property rates is calculated.

Example of a residential property:

(Value less R75 000) x R0,01013 divided by 12 for monthly property tax.

For a value of R1 million it will be as follows:

(R1,0 million less R75 000) x R0,01013 divided by 12 = R780,85 per month.

The following table illustrates the impact in monthly property rates payable for a few values of residential properties:

Table 7: Residential property rates scenarios

Value of Residential Property	Monthly payment with 2014/15 tariff of 0,938 cent	Monthly payment with 2015/16 tariff of 1,013 cent
R	R	R
75 000	*-	*-
100 000	19,54	21,10
300 000	175,88	189,94
600 000	410,38	443,19
1 000 000	723,04	780,85
1 500 000	1 113,88	1 202,94
2 000 000	1 504,71	1 625,02

**The first impermissible value of R15 000 plus the following R60 000 value on all residential properties granted by the City, are not taxable.*

Pensioners (60 years of age) as well as physically and mentally disabled persons will still be granted rebates as follows (subject to specific conditions):

- A maximum/total rebate of 50% (on the remaining property tax, after the applicable residential rebates have been granted) will be granted to owners of rateable property subject to total gross income of the applicant and/or his/her spouse, if any, not to exceed the amount equal to twice the annual state pension (2 X R1 410,00 or 2 X R1 430,00 if older than 75), as approved by the National Government for a financial year. Should the applicant receive more than this, but not more than R130 000 a year, a maximum/total rebate of 40%, will be granted.
- The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place.

Furthermore, registered indigents pay no property rates, irrespective of the value of the property they own.

The approved Property Rates Policy is proposed to be amended with effect from 1 July 2015. More information is available under Overview of budget-related-policies, further in the document.

1.3.2 SALE OF WATER AND IMPACT OF TARIFF INCREASES

The level and structure of the water tariffs must ensure that –

- water tariffs are fully cost-reflective, including the cost of maintenance and renewal of purification plants and water networks, and the cost of new infrastructure;
- water tariffs are structured to protect basic levels of services; and
- water tariffs are designed to encourage efficient and sustainable consumption (eg through increasing block tariffs).

A tariff increase of 13,5% is therefore proposed from 1 July 2015 based on the input costs with regard to Rand Water, Eskom and the required surplus on water services, etc. Electricity forms a large component of water distribution costs, in that water needs to be pumped to reservoirs and into its towers.

The water tariff structure will remain unchanged as a rising block tariff with pro-poor lower block tariffs and pro-water conservation blocks for higher usage to encourage water savings. Cross subsidisation from high water users to low water users ensures that the full cost of all water expenditure is recovered.

The 13,5% proposed tariff increase applicable to the consumers from 1 July 2015, will generate R3,2 billion revenue (excluding internal municipal services). The proposed tariff increases for the outer years are 9%. Altogether 12 kℓ water per 30-day period will again be granted free of charge to registered indigent households. It should further be noted that free water is also supplied to informal areas by water tankers and standpipes.

The Rand Water tariff guideline regarding a 13,5% increase is subject to any further increase in the Eskom tariffs (owing to the impact on Rand Water's pump costs) still to be approved by NERSA.

The proposed tariff increases with effect from 1 July for residential and non-residential consumers over the medium-term are summarised as follows:

Table 8: Water tariffs

CATEGORY	Tariffs 2014/15	Tariffs 2015/16 (13,5% increase)	Tariffs 2016/17 (9% increase)	Tariffs 2017/18 (9% increase)
	Per kℓ R	Per kℓ R	Per kℓ R	Per kℓ R
RESIDENTIAL				
0 - 6 kℓ per 30 day period	6,81	7,73	8,42	9,18
7 - 12 kℓ per 30 day period	9,72	11,03	12,03	13,11
13 - 18 kℓ per 30 day period	12,77	14,49	15,80	17,22
19 - 24 kℓ per 30 day period	14,77	16,76	18,27	19,92
25 - 30 kℓ per 30 day period	16,89	19,17	20,90	22,78
31 - 42 kℓ per 30 day period	18,25	20,71	22,58	24,61
43 - 72 kℓ per 30 day period	19,53	22,17	24,16	26,34
More than 72 kℓ per 30 day period	20,91	23,73	25,87	28,20
NON-RESIDENTIAL				
0 - 10 000 kℓ per 30 day period	14,39	16,33	17,80	19,40
10 001 - 100 000 kℓ per 30 day period	13,66	15,50	16,90	18,42
More than 100 000 kℓ per 30 day period	12,73	14,45	15,75	17,17

The following table indicates the impact of the proposed increases in water tariffs on the water charges for single-dwelling houses:

Table 9: Comparison of current water charges and increases (domestic) over the medium-term

	2014/15	2015/16		2016/17		2017/18	
Monthly consumption kℓ	Amount payable	Amount payable	Difference (13,5% increase)	Amount payable	Difference (9% increase)	Amount payable	Difference (9% increase)
	R	R	R	R		R	
20	205,34	233,06	27,72	254,04	20,98	276,90	22,86
30	365,76	415,14	49,38	452,50	37,36	493,22	40,72
40	548,26	622,28	74,02	678,28	56,00	739,33	61,05
50	741,00	841,04	100,04	916,73	75,69	999,23	82,51
80	1 337,94	1 518,56	180,62	1 655,23	136,67	1 804,20	148,97
100	1 756,14	1 993,22	237,08	2 172,61	179,39	2 368,14	195,53

In terms of National Treasury's Circular 54, the accounting officer of a municipality is instructed in terms of section 74 of the MFMA to submit to National Treasury the information on drinking water quality and waste water management outlined in the circular.

1.3.3 SANITATION AND IMPACT OF TARIFF INCREASES

A tariff increase of 9% per annum over the medium-term is proposed. This is based on the input cost as well as the additional interest and redemption required to finance the waste water treatment works upgrade and extension programme.

Sanitation charges are calculated according to the percentage water discharged as indicated in the table below, which compares the current and proposed sanitation charges to the proposed tariff increases.

Table 10: Comparison between current sanitation charges and increases

CATEGORY	% Discharged	Tariffs 2014/15	Tariffs 2015/16 (9% increase)	Tariffs 2016/17 (9% increase)	Tariffs 2017/18 (9% increase)
		Per kℓ R	Per kℓ R	Per kℓ R	Per kℓ R
RESIDENTIAL					
0 - 6 kℓ per 30 day period	98	5,06	5,52	6,01	6,55
7 - 12 kℓ per 30 day period	90	6,83	7,44	8,11	8,85
13 - 18 kℓ per 30 day period	75	8,81	9,60	10,47	11,41
19 - 24 kℓ per 30 day period	60	8,81	9,60	10,47	11,41
25 - 30 kℓ per 30 day period	52	8,81	9,60	10,47	11,41
31 - 42 kℓ per 30 day period	10	8,81	9,60	10,47	11,41
More than 42 kℓ per 30 day period	1	8,81	9,60	10,47	11,41

A zero-based tariff is charged for registered indigents for the first 6 kℓ discharged.

The total revenue (excluding internal municipal service charges) expected to be generated from rendering this service amounts to R748,9 million, R816,3 million and R889,8 million for the 2015/16, 2016/17 and 2017/18 financial years respectively.

The following table compares the current sanitation charges and the impact of the proposed tariff increases in sanitation tariffs over the medium-term for single-dwelling houses:

Table 11: Comparison between current sanitation charges and increases, single-dwelling houses

	2014/15	2015/16		2016/17		2017/18	
Monthly sanitation consumption	Amount payable	Amount payable	Difference (9% increase)	Amount payable	Difference (9% increase)	Amount payable	Difference (9% increase)
kℓ	R	R	R	R		R	
5	24,79	27,03	2,23	29,46	2,43	32,11	2,65
10	54,34	59,23	4,89	64,56	5,33	70,37	5,81
20	116,85	127,37	10,52	138,83	11,46	151,33	12,49
30	165,48	180,38	14,89	196,61	16,23	214,31	17,69
40	174,29	189,98	15,69	207,08	17,10	225,71	18,64
50	176,76	192,67	15,91	210,01	17,34	228,91	18,90
80	179,40	195,55	16,15	213,15	17,60	232,33	19,18
100	181,16	197,47	16,30	215,24	17,77	234,61	19,37

1.3.4 SALE OF ELECTRICITY AND IMPACT OF TARIFF INCREASES

Electricity revenue increased by 8,9% compared to the 2014/15 Adjustments Budget. This is owing to an expected decline in consumption based on the current trends and an average increase of 12,0% in tariffs (the average domestic tariff increases ranges from 8% to 12%) for the 2015/16 financial year. The proposed tariff increase range between 12% for commercial and 13% to 16% on bulk commercial and industrial TOU (time of use) scales subject to load profiles and load factor percentage. The percentage increase is based on the Eskom tariff increase and guidelines of NERSA and is subject to NERSA approval.

The tariff structure with regard to households provides for inclining block tariffs. Registered indigents are granted 100 kWh free of charge.

The proposed sliding scale tariffs for the 2015/16 financial year that applies to households are as follows:

Table 12: Sliding scale tariffs

Tariff Blocks	Tariff c/kWh 2014/15	Tariff c/kWh 2015/16	Tariff c/kWh 2016/17	Tariff c/kWh 2017/18
Block 1 (0 - 100 kWh)	113,14	121,96	131,72	142,25
Block 2 (101 - 400 kWh)	129,08	141,70	153,04	165,28
Block 3 (401 -650kWh)	137,78	154,60	166,97	180,33
Block 4 (>650 kWh)	147,23	165,20	178,42	192,69

The table below reflects examples of monthly electricity consumption charges for single-dwelling houses.

Table 13: Comparison between current electricity charges and increases (domestic)

	2014/15	2015/16		2016/17		2017/18	
Monthly consumption	Amount payable	Amount payable	Increase	Amount payable	Increase	Amount payable	Increase
kWh	R	R	R	R		R	
100	113,14	121,96	8,82	131,72	9,76	142,25	10,54
250	306,76	334,51	27,75	361,27	26,76	390,17	28,90
500	638,16	701,66	63,50	757,79	56,13	818,42	60,62
750	992,06	1 098,76	106,70	1 186,66	87,90	1 281,59	94,93
1 000	1 360,14	1 511,76	151,63	1 632,70	120,94	1 763,32	130,62
2 000	2 832,44	3 163,76	331,33	3 416,86	253,10	3 690,21	273,35

1.3.5 REFUSE REMOVAL AND IMPACT OF TARIFF INCREASES

NT MFMA Circular 66 requires refuse removal tariffs to cover the cost of providing the service and appropriately structured cost reflective tariffs must be in place. The tariffs must also maintain a cash-backed reserve to cover the future costs of rehabilitating landfill sites.

A tariff increase of 15% for 2015/16 is proposed to render a stable service to all areas.

The proposed tariff increase will result in revenue (excluding internal municipal services) to the amount of R1 095,8 million, R1 205,4 million and R1 325,9 million being generated for refuse removal during the 2015/16, 2016/17 and 2017/18 financial years respectively.

The following table compares current and proposed tariff increases from 1 July (15,0%, 10,0% and 10,0% for the 2015/16, 2016/17 and 2017/18 financial years respectively):

Table 14: Comparison of current refuse removal charges and increases

Service Category	2014/15		2015/16		2016/17		2017/18	
	Refuse removal	City Cleansing	Refuse removal	City Cleansing	Refuse removal	City Cleansing	Refuse removal	City Cleansing
	Per month R	Per month R	Per month R	Per month R	Per month R	Per month R	Per month R	Per month R
Weekly service charge								
85 ℓ x 1 day per week (black bin)	33,09	33,09	38,05	38,05	41,86	41,86	46,04	46,04
85 ℓ x 2 days per week (black bin)	66,18	66,18	76,10	76,10	83,72	83,72	92,08	92,08
120 ℓ x 1 day per week			53,72	53,72	59,09	59,09	65,00	65,00
240 ℓ x 1 day per week	93,43	93,43	107,44	107,44	118,20	118,20	130,01	130,01
1 100 ℓ x 1 day per week	428,23	428,23	492,46	492,46	541,72	541,72	595,89	595,89
Daily service								
240 ℓ x 5 days per week (green bin)	467,15	467,15	537,22	537,22	590,96	590,96	650,06	650,06
240 ℓ x 6 days per week (green bin)	560,58	560,58	644,67	644,67	709,16	709,16	780,07	780,07
240 ℓ x 7 days per week (green bin)	654,01	654,01	752,11	752,11	762,11	762,11	838,32	838,32
1 100 ℓ x 5 days a week	2 141,15	2 141,15	2 462,30	2 462,30	2 708,53	2 708,53	2 979,38	2 979,38
1 100 ℓ x 6 days a week	2 569,38	2 569,38	2 954,76	2 954,76	3 250,24	3 250,24	3 575,26	3 575,26
1 100 ℓ x 7 days a week	2 997,61	2 997,61	3 447,22	3 447,22	3 791,94	3 791,94	4 171,13	4 171,13

Refuse removal charges are based on the volume of refuse removed (container size) per week. Tariffs for city cleaning are levied on all premises irrespective of who removes the refuse generated at the premises. The City of Tshwane reserves the right to determine the type of service, the minimum number of containers and the frequency of services per area.

The amount payable per month from 1 July 2015 will be as follows:

Table 15: Monthly amount payable for refuse removal

Container	Refuse removal	City Cleansing	Total payable
	R	R	R
85 ℓ removed once a week	38,05	38,05	76,10
85 ℓ removed twice a week	76,10	76,10	152,20
120 ℓ x 1 day per week	53,72	53,72	107,44
240 ℓ removed once a week	107,45	107,45	214,90
1 100 ℓ removed once a week	492,47	492,47	984,94

A 240 ℓ container, removed once a week, now costs R186,86 and will cost R214,90 from 1 July 2015. That is R28,04 more per month, for having refuse removed on a weekly basis.

Although the proposed tariff increase on refuse removal services is 15,0%, the impact on the total account is low, since a relatively small portion of an account goes towards refuse removal.

1.3.6 OTHER TARIFFS

Factors such as inflation, economic variations and trends coupled with sustainability usually affect other tariffs (such as bus services, rental of community and cultural facilities, building plans, cemeteries, etc). Tariff increases are inflation related, approximately in the order of 6,5% on average. Some of the charges are above inflation whereas the others remained the same. Also, there are structural changes eg bus tariffs to unify A Re Yeng and TBS fare structures and their systems.

Some of the proposed changes are summarised below:

Housing and Sustainable Development Department

- Rentals

The proposed monthly rental from 1 July 2015 range between R950 – R1 900, depending on the type of rental stock/ building, sizes of the units, location of the building and the age of the building.

Emergency Services Department

- Emergency Medical and Ambulance Services

The City of Tshwane renders an emergency medical and ambulance services on behalf of the Gauteng Provincial Government (GPG) in terms of a Memorandum of Agreement. The tariffs applicable to the emergency medical and ambulance services are gazetted by the GPG and are applied accordingly within Tshwane. Persons registered on the Council's Indigents Register will be exempted from paying costs for emergency medical services. Also persons without medical aid such as terminally ill patients, children under the age of 6, pensioners, patients with Tuberculosis (TB) and maternity patients.

- Disaster Management

These services are free of charge.

Transport Department

- Charges payable in respect of Engineering Service Contribution Unit Rates for Roads and Stormwater

The increase in contributions for bulk engineering services for roads and stormwater, for application in the 2015/16 financial year, will continue to be done using published CPA indices as per resolution of the Council report of June 2005.

- Integrated Rapid Public Transport Network (IRPTN)

The A Re Yeng and TBS fare structures and systems has been integrated owing to the fact that the corridor, routes and trip distances between the two operations were much different. Also, the same fare mechanism will be used by both operations, including concession types and basis for allowing discounts. At the same time the computerised system (EMV cards) system had to be simplified to accommodate all the changes made.

The structural changes on TBS and A Re Yeng proposed fares will generally either remain the same or decrease and slightly increase in some instances. From 1 July 2015 the Maximum fare will be R24 (for Inception Phase in 2014/15 the maximum was R12 based on the limited trip distance).

Environmental Management Department

The facilities at Wonderboom Nature Reserve have been expanded and now include a lapa and guided walks. Tariffs for these activities have therefore been introduced in the proposed structure.

The Klipkruisfontein Resort is operational and the tariffs will be the same rates as that of the Kwaggaspruit Resort.

The structure of annual tickets at Groenkloof Nature Reserve has been extended by introducing a fee for the use of crockery. Also a fee for Guided walks at the Faerie Glen Nature Reserve and shooting of films have been introduced.

Entrance fees for children, persons which are 60 years and above including disabled persons at the swimming baths will not increase.

Marketing, Communication and Events Department

- Outdoor Advertising

The estate agent tariff of R14 000,00 per branch premises per calendar year amended to R1 200,00 per agent per agency per calendar year. This is due to the fact that certain agencies have just a few agents whilst others have more agents.

1.3.7 OVERALL IMPACT OF TARIFF INCREASES ON HOUSEHOLDS

The following table indicates the overall expected impact of the tariff increases on a large and small household, as well as on a registered indigent household receiving free basic services (no charges applicable):

Table 16: MBRR SA14 – Household bills

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	425,67	476,75	444,27	488,54	488,54	488,54	8,0%	527,63	580,39	638,43
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	1 081,25	1 193,14	1 271,58	1 360,14	1 360,14	1 360,14	11,1%	1 511,76	1 632,70	1 763,32
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	274,80	302,28	332,52	365,76	365,76	365,76	13,5%	415,14	452,50	493,22
Sanitation	121,97	136,60	150,45	165,48	165,48	165,48	9,0%	180,38	196,61	214,31
Refuse removal	95,72	119,64	149,52	186,86	186,86	186,86	15,0%	214,88	236,37	260,00
Other	–	–	–	–	–	–	–	–	–	–
sub-total	1 999,41	2 228,41	2 348,34	2 566,78	2 566,78	2 566,78	11,0%	2 849,79	3 098,57	3 369,28
VAT on Services	220,32	245,23	266,57	290,95	290,95	290,95	–	325,10	352,55	382,32
Total large household bill:	2 219,73	2 473,64	2 614,91	2 857,73	2 857,73	2 857,73	11,1%	3 174,89	3 451,12	3 751,61
% increase/-decrease		11,4%	5,7%	9,3%	–	–		11,1%	8,7%	8,7%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	294,69	330,06	302,10	332,21	332,21	332,21	8,0%	358,79	394,66	434,13
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	514,20	563,71	599,20	638,16	638,16	638,16	10,0%	701,66	757,79	818,42
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	211,40	232,24	255,77	281,31	281,31	281,31	13,5%	319,29	348,02	379,34
Sanitation	105,07	117,67	129,63	142,58	142,58	142,58	9,0%	155,41	169,40	184,64
Refuse removal	33,90	42,37	52,96	66,18	66,18	66,18	15,0%	76,10	83,71	92,08
Other	–	–	–	–	–	–	–	–	–	–
sub-total	1 159,26	1 286,05	1 339,66	1 460,44	1 460,44	1 460,44	10,3%	1 611,25	1 753,58	1 908,61
VAT on Services	121,04	133,84	145,26	157,95	157,95	157,95	–	175,34	190,25	206,43
Total small household bill:	1 280,30	1 419,89	1 484,92	1 618,39	1 618,39	1 618,39	10,4%	1 786,59	1 943,83	2 115,04
% increase/-decrease		10,9%	4,6%	9,0%	–	–		10,4%	8,8%	8,8%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	257,35	284,63	303,00	322,70	322,70	322,70	9,8%	354,25	382,59	413,20
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	79,74	87,81	96,52	106,16	106,16	106,16	13,5%	120,49	131,34	143,16
Sanitation	64,21	71,92	79,19	87,10	87,10	87,10	9,0%	94,94	103,48	112,80
Refuse removal	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
sub-total	401,30	444,36	478,71	515,96	515,96	515,96	10,4%	569,68	617,41	669,16
VAT on Services	56,18	62,21	67,02	72,23	72,23	72,23	–	79,76	86,44	93,68
Total small household bill:	457,48	506,57	545,73	588,19	588,19	588,19	10,4%	649,44	703,84	762,84
% increase/-decrease		10,7%	7,7%	7,8%	–	–		10,4%	8,4%	8,4%

Note: Registered indigents of the CoT receives 12 kℓ of water and 100 kWh of electricity free per month.

Note (Property Rates):

100% property rate rebate is granted to the registered indigents in terms of the Indigent Policy of the City of Tshwane Metropolitan Municipality.

1.4 OPERATING EXPENDITURE FRAMEWORK (PARENT)

The following table is a high-level summary of the draft 2015/16 MTREF (classified per main type of operating expenditure):

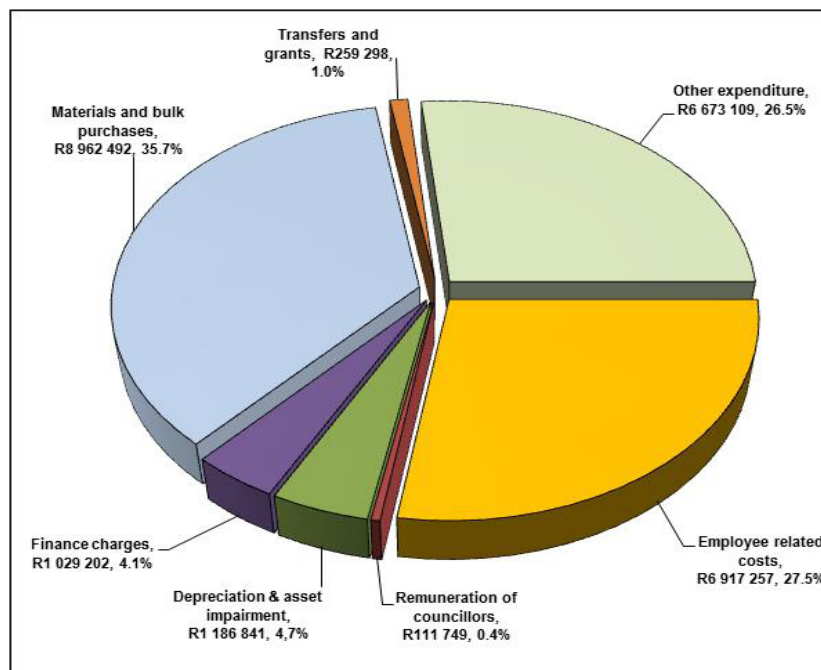
Table 17: Summary of operating expenditure by standard classification item

Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Expenditure By Type								
Employee related costs	6 368 989	26,5%	6 917 257	27,5%	7 304 200	26,8%	7 713 590	26,2%
Remuneration of councillors	105 577	0,4%	111 749	0,4%	122 674	0,5%	134 692	0,5%
Debt impairment	676 196	2,8%	1 018 116	4,0%	1 697 750	6,2%	1 850 881	6,3%
Depreciation & asset impairment	1 121 179	4,7%	1 186 841	4,7%	1 262 245	4,6%	1 347 661	4,6%
Finance charges	937 010	3,9%	1 029 202	4,1%	1 110 194	4,1%	1 193 967	4,1%
Bulk purchases	7 992 756	33,3%	8 613 398	34,3%	9 321 454	34,2%	10 087 228	34,3%
Other materials	316 101	1,3%	349 093	1,4%	359 556	1,3%	369 766	1,3%
Contracted services	2 413 286	10,1%	1 939 756	7,7%	1 996 933	7,3%	2 056 557	7,0%
Transfers and grants	257 166	1,1%	259 298	1,0%	267 387	1,0%	268 475	0,9%
Other expenditure	3 821 809	15,9%	3 715 237	14,8%	3 805 956	14,0%	4 422 033	15,0%
Total Expenditure	24 010 070	100,0%	25 139 948	100,0%	27 248 348	100,0%	29 444 849	100,0%

The draft operating expenditure equates to R25,1 billion in the 2015/16 financial year and escalates to R29,4 billion in the 2017/18 financial year, a growth of 17,1% (8,4% from 2015/16 to 2016/17). Total operating expenditure for the 2015/16 financial year has increased by 4,7% against the 2014/15 Adjustments Budget.

The following graph illustrates the major expenditure items per type.

Figure 2: Expenditure by major type



Bulk purchases have significantly increased from 2011/12 to 2017/18, escalating from R6,3 billion to R10,1 billion. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom and water from Rand Water.

Employee-related costs and bulk purchases are the main cost drivers within the Municipality. Alternative operational gains and efficiencies will have to be identified to lessen the impact of these costs in future years.

It should be noted that provision was made for the permanent appointment of about 2 130 Metro Police trainees, from February 2015, in terms of the Ward Based Deployment Strategy, which is aimed at decreasing crime levels through visible policing.

Employee-related costs

In terms of the projected R6,9 billion for the 2015/16 financial year, an indicative salary increase of 5,4% has been included and represents 27,5% of the total expenditure budget.

Remuneration of councillors

The cost associated with the remuneration of councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The determined upper limits of salaries, allowances and benefits of members of Council are gazetted annually in December/January.

Debt impairment

The Provision for Debt Impairment was determined based on an annual collection rate of 92%. For the 2015/16 financial year this amount equates to R1,0 billion.

Depreciation and asset impairment

Provision for depreciation and asset impairment has been informed by the municipality's asset management strategy (Asset Management Policy and Procedures). Budget appropriations in this regard amounts to R1,2 billion for the 2015/16 financial year and equates to 4,7% of the total operating expenditure.

Finance charges

The increase in finance charges can be directly attributed to the level of external borrowings. The finance charges provided in the MTREF amounts to R1,0 billion, R1,1 billion and R1,2 billion respectively.

Other materials

This expenditure group amounts to R349,1 million, an increase of R33,0 million. Other materials consist of stationery, cleaning material, coal, consumables, chemicals, etc.

Bulk purchases

Compared to the 2014/15 Adjustments Budget, the bulk purchases group of expenditure (Rand Water and Eskom), has increased by 7,8% from R8,0 billion to R8,6 billion. The tariff increases with regard to Eskom (14,24%) and Rand Water (13,5%) have been provided for. A decline in electricity purchases and an increase in Water purchases are expected, based on the 2014/15 trend, which were factored in.

Contracted services

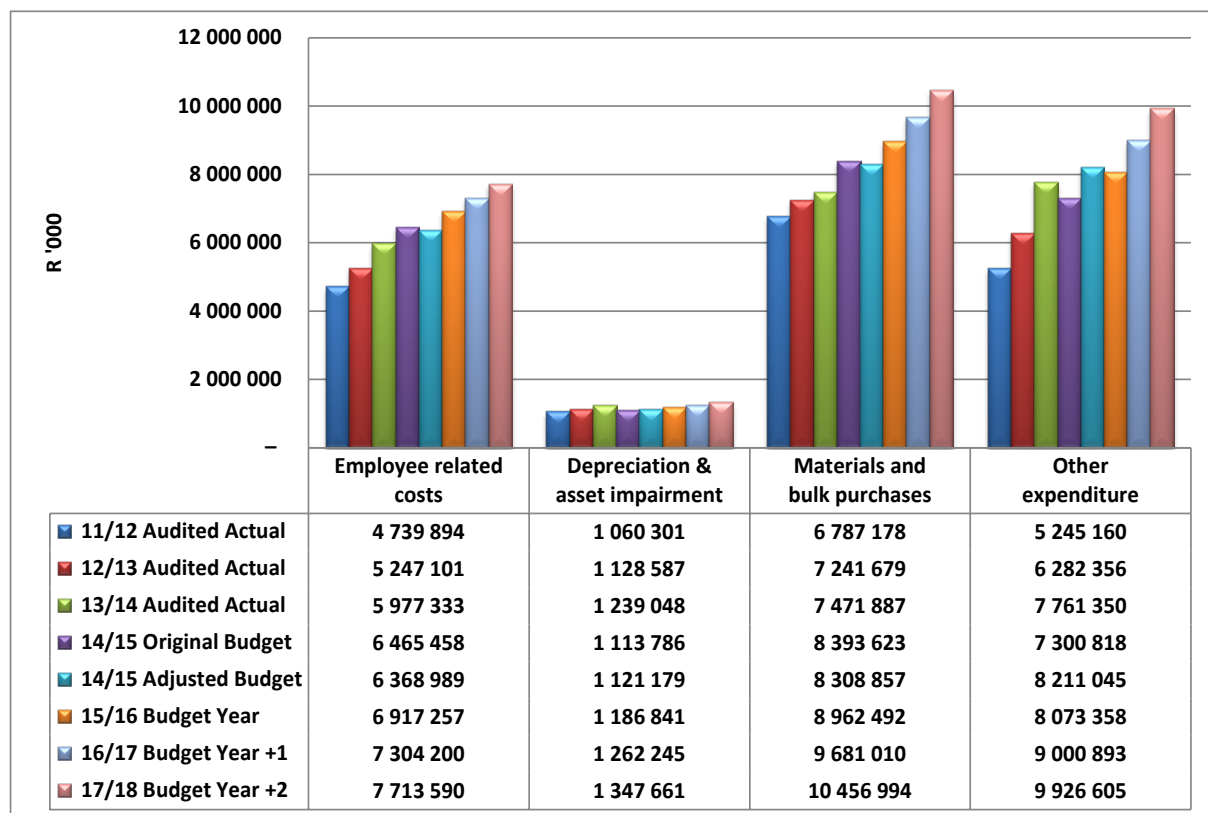
This group of expenditure decreased owing to the re-alignment of the budget, and represents 7,7% of total expenditure.

Other expenditure

This group of expenditure comprises of general related expenditure. It should be noted that in terms of NT regulations and formats, repairs and maintenance is divided between other materials, contracted services and other expenditure.

The following figure breaks down the main expenditure categories:

Figure 3: Main operational expenditure categories



In the above figure, other expenditure includes other material and contracted services.

1.4.1 REPAIRS AND MAINTENANCE

In terms of the National Treasury regulations and formats, repairs and maintenance are divided among other materials, contracted services and other expenditure.

The table below breaks down repairs and maintenance in relation to asset class.

Table 18: Repairs and maintenance per asset class

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE OTHER ITEMS									
<u>Depreciation & asset impairment</u>	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
<u>Repairs and Maintenance by Asset Class</u>	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Infrastructure - Road transport	131 773	188 529	118 214	162 879	156 798	156 798	120 794	125 022	129 148
Infrastructure - Electricity	300 409	358 972	411 507	288 440	290 629	290 629	386 114	399 628	412 816
Infrastructure - Water	133 621	106 040	54 603	143 519	151 599	151 599	231 797	239 910	247 827
Infrastructure - Sanitation	44 993	48 996	55 382	50 564	65 511	65 511	49 337	51 064	52 748
Infrastructure - Other	13 464	76 384	8 307	37 938	39 438	39 438	13 351	13 818	14 274
Infrastructure	624 259	778 921	648 013	683 340	703 974	703 974	801 393	829 442	856 813
Community	183 277	211 084	108 951	217 064	221 344	221 344	202 263	205 947	209 543
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	388 381	422 285	545 683	644 289	587 917	587 917	509 372	527 201	544 600
TOTAL EXPENDITURE OTHER ITEMS	2 256 218	2 540 878	2 541 695	2 658 479	2 634 414	2 634 414	2 699 869	2 824 835	2 958 618

In the 2015/16 financial year, 53,0% or R801,4 million of total repairs and maintenance (R1 513,0 million) will be spent on infrastructure assets. Electricity has received a significant portion of this allocation, 48,2% (R386,1 million), followed by water at 28,9% (R231,8 million), road transport at 15,1% (R120,8 million) and sanitation at 6,2% (R49,3 million). Community assets have been allocated R202,3 million of total repairs and maintenance, equating to 13,4%.

In terms of the National Treasury MFMA Circular 55, only the primary cost related to repairs and maintenance was included in the draft 2015/16 MTREF. Repairs and maintenance increase from R1 513,0 million (2015/16) to R1 611,0 million in the 2017/18 financial year. Fund transfers from this group of expenditure are prohibited in terms of the Budget Policy.

Furthermore, repairs and maintenance as a percentage of property plant and equipment equate to 4,5%, 4,2% and 3,9% respectively in the 2015/16, 2016/17 and 2017/18 financial years. It should however be noted that the significant increase in property plant and equipment owing to the provision made for Tshwane House impact negatively on this percentage.

1.5 CAPITAL EXPENDITURE

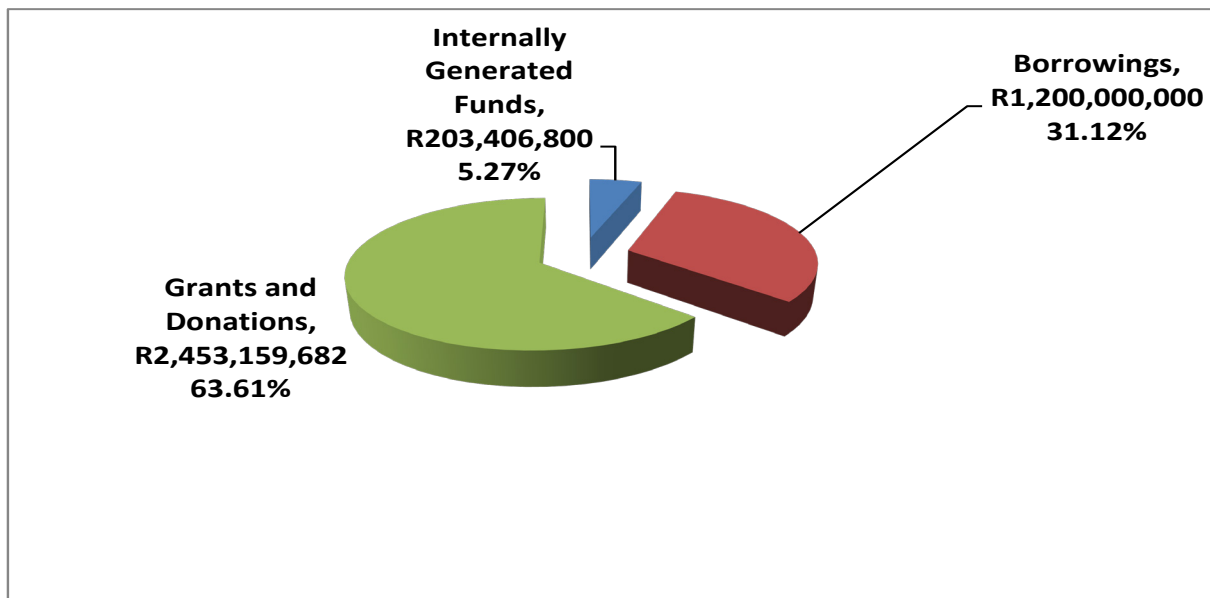
The draft total capital budget equates to R3,9 billion, R4,0 billion and R4,2 billion for the 2015/16, 2016/17 and 2017/18 financial years respectively.

The capital budget is funded from the following sources:

- Internally-generated revenue (including public contributions and donations and CRR): R203,4 million.
- Borrowings: R1,2 billion.
- Grant funding: R2,5 billion.

The following graph indicates the breakdown of the capital budget per main strategic focus area for the 2015/16 financial year:

Figure 4: Draft Capital budget per main strategic focus



The following table breaks down the budgeted capital expenditure per vote.

Table 19: 2015/16 medium-term capital budget per vote

Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
City Planning and Development	20 500	0,47%	30 000	0,8%	10 000	0,3%	20 000	0,5%
Corporate & Shared Services	18 236	0,42%	23 407	0,6%	39 900	1,0%	35 000	0,8%
Economic Development	2 500	0,06%	78 000	2,0%	103 000	2,6%	103 000	2,5%
Emergency Services	23 037	0,52%	6 000	0,2%	6 000	0,2%	6 000	0,1%
Environmental Management	75 092	1,71%	103 000	2,7%	127 000	3,2%	105 000	2,5%
Group Financial Services	780	0,02%	35 250	0,9%	25 000	0,6%	40 000	1,0%
Housing & Human Settlement	926 921	21,12%	670 500	17,4%	688 885	17,3%	719 258	17,3%
Group Information & Communication Technology	91 800	2,09%	172 273	4,5%	155 700	3,9%	140 500	3,4%
Metro Police Services	9 000	0,21%	10 000	0,3%	10 000	0,3%	10 000	0,2%
Office of the City Manager	372 640	8,49%	280 000	7,3%	280 000	7,0%	290 000	7,0%
Service Delivery and Transformation Management	–	0,00%	–	0,0%	–	0,0%	–	0,0%
Water and Sanitation Department	484 746	11,05%	355 000	9,2%	322 329	8,1%	335 688	8,1%
Energy and Electricity Department	625 500	14,25%	447 500	11,6%	580 171	14,5%	659 812	15,9%
Transport	1 561 470	35,58%	1 473 085	38,2%	1 477 854	37,0%	1 531 868	36,8%
Other Votes	176 560	4,02%	172 551	4,5%	166 000	4,2%	166 000	4,0%
Total Capital Budget	4 388 781	100,0%	3 856 566	100,0%	3 991 839	100,0%	4 162 126	100,0%

Table 20: Renewal of existing assets

	Budget 2015/16	%	Budget 2016/17	%	Budget 2017/18	%
New	2 192 616 410	56,85%	2 242 204 450	56,17%	2 260 468 350	54,31%
Renewal	1 663 950 072	43,15%	1 749 634 650	43,83%	1 901 657 650	45,69%
Total Capital Budget	3 856 566 482	100,00%	3 991 839 100	100,00%	4 162 126 000	100,00%

At least 40% of the capital budget must be allocated towards the renewal of existing assets (MFMA Circulars 55 and 66). From the above table it can be seen that 43,15%, 43,83% and 45,69% of the budget has been allocated for the renewal of existing assets in the 2015/16, 2016/17 and 2017/18 financial years respectively.

Further details relating to asset classes and proposed capital expenditure are contained in MBRR Table A9 (asset management). In addition to MBRR A9, SA34a, b and c provide a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal, and operational repairs and maintenance by asset class.

Some of the main projects and key focus areas of the budget and IDP to be addressed in the 2015/16 financial year include amongst others:

City Planning and Development

- Redevelopment of Caledonian – R30,0 million.

Economic Development

- Business Process Outsourcing Park in Hammanskraal – R54,1 million.
- Brick Making Facility – R4,9 million.

- Informal Trade Market (Inner City) – R5,0 million.
- Tshwane Packaging Facility – R3,0 million.
- Marketing & Trading Stalls – Cullinan CBD – R3,0 million.

Energy and Electricity

- Tshwane Public Lighting Program – R70,0 million.
- Electricity for All – R157,0 million.
- Electrification of Winterveldt – R30,0 million.

Environmental Management

- Development of the Klip-Kruisfontein cemetery - R13,0 million.
- Development of Tshwane North Cemetery – R8,0 million.
- Kleinzonderhout Sustainable Agricultural Village – R5,0 million.
- Access control at the City's landfill sites – R5,0 million.
- Stinkwater Sustainable Agricultural Village – R5,0 million.
- Development of Parks and Traffic Islands – R35,0 million.

Group Financial Services

- Improvement in the Supply Chain processes – R30,0 million.

Health and Social Development

- New Soshanguve Clinic - R13,0 million.
- Upgrade and extension of Zithobeni Clinic - R11,0 million.
- Social Development Centre in Hammanskraal – R13,0 million.
- Social Development Centre in Winterveldt – R10,0 million.
- Social Development Centre in Mabopane - R10,0 million.
- New Gazankulu Clinic – R19,0 million.
- Upgrade Workflow System for Health ERP (Biometric System) – R7,0 million.

Group Information and Communication Technology

- Interactive Digital Centre – R74,0 million.
- E-Initiative supporting the Smart City – R15,0 million.
- Computer Equipment Deployment – R15,0 million.

Housing and Human Settlement

- Project Linked Housing - Water Provision – R137,6 million.
- Sewerage - Low Cost Housing – R124,7 million.
- Roads and Stormwater - Low Cost Housing – R308,0 million.
- Project Linked Housing – Acquisition of Land - R100,0 million.

Metro Police Services

- Purchase of policing equipment – R10,0 million.

Office of the City Manager

- Implementation of the Tsosoloso Programme - R100,0 million.
- City Hall Renovations – R30,0 million.
- Re Aga Tshwane – R150,0 million.

Sports and Recreation

- Olievenhoutbosch Multi-Purpose Sport Facility – R5,0 million.
- Lotus Gardens Multi-Purpose Sport Facility – R5,0 million.
- Upgrading of Pilditch Stadium – R9,0 million.
- Upgrading of Zithobeni Sport Stadium – R15,0 million.
- New Ga-Rankuwa Library – R6,0 million.
- Upgrade Refilwe Stadium – R15,0 million.
- Greening Sportsfields – R12,0 million.

Transport

- Doubling of Simon Vermooten – R25,0 million.
- Mabopane Station Modal Interchange – R55,0 million.
- TRT - Transport Infrastructure - R745,6 million (busway; depots; stations and non-motorized transport).
- Flooding backlogs: Networks and Drainage canals – R499,9 million.
- Upgrading of Road from gravel to tar in Zithobeni – R6,0 million.
- Upgrading of Road from gravel to tar in Ekangala – R18,0 million.
- Internal Roads: Northern areas – R25,0 million.
- Internal Roads: Mamelodi – R50,0 million.

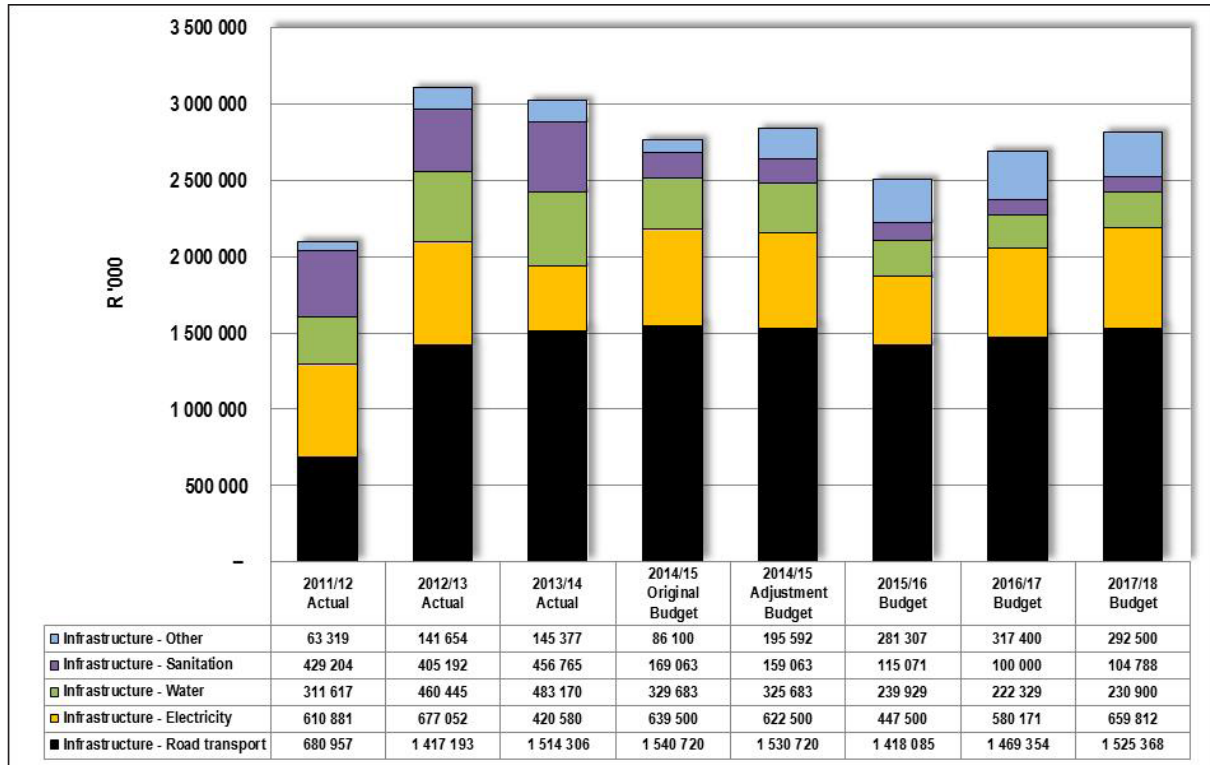
Water and Sanitation

- Reservoir Extensions - R57,5 million.
- New Bulk Infrastructure - R100,0 million.
- Replacement and Upgrading: Redundant Bulk Pipeline Infrastructure - R59,5 million.
- Refurbishment of Water Networks and Backlog Eradication – R90,0 million.
- Replacement, Upgrade, Construct Waste Water Treatment Works Facilities - R90,0 million.

A breakdown of the capital budget per project over the medium term is given in MBRR SA36.

The following graph breaks down the capital budget to be spent on infrastructure-related projects over the period of the MTREF:

Figure 5: Infrastructure-related projects



1.5.1 FUTURE OPERATIONAL COSTS OF NEW INFRASTRUCTURE

The future operational costs and revenues associated with the capital programme have been included in MBRR SA35.



1.6 ANNUAL BUDGET TABLES – PARENT MUNICIPALITY

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality's draft 2015/16 MTREF. Each table is accompanied by *explanatory notes*.

Table 21: MBRR A1 – Budget summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	3 357 775	3 999 586	4 432 509	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Service charges	10 651 602	11 657 542	12 364 114	14 234 892	14 331 392	14 331 392	15 638 212	16 940 556	18 352 217
Investment revenue	52 185	62 237	51 800	66 548	66 548	66 548	69 774	106 226	111 328
Transfers recognised - operational	2 322 772	2 592 463	2 861 382	3 104 829	3 121 377	3 121 377	3 419 706	3 716 419	4 053 363
Other own revenue	2 204 545	1 265 179	1 578 462	2 078 790	2 123 845	2 123 845	1 360 783	1 383 058	1 419 155
Total Revenue (excluding capital transfers and contributions)	18 588 879	19 577 006	21 288 268	24 373 213	24 531 315	24 531 315	25 724 863	27 909 285	30 278 390
Employee costs	4 739 894	5 247 101	5 977 333	6 465 458	6 368 989	6 368 989	6 917 257	7 304 200	7 713 590
Remuneration of councillors	91 453	92 573	96 789	105 577	105 577	105 577	111 749	122 674	134 692
Depreciation & asset impairment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Finance charges	632 351	731 045	813 091	897 759	937 010	937 010	1 029 202	1 110 194	1 193 967
Materials and bulk purchases	6 787 178	7 241 679	7 471 887	8 393 623	8 308 857	8 308 857	8 962 492	9 681 010	10 456 994
Transfers and grants	21 496	17 290	227 042	262 327	257 166	257 166	259 298	267 387	268 475
Other expenditure	4 499 860	5 441 447	6 624 428	6 035 154	6 911 292	6 911 292	6 673 109	7 500 638	8 329 471
Total Expenditure	17 832 533	19 899 722	22 449 618	23 273 685	24 010 071	24 010 071	25 139 948	27 248 348	29 444 849
Surplus/(Deficit)	756 346	(322 716)	(1 161 350)	1 099 528	521 245	521 245	584 915	660 937	833 541
Transfers recognised - capital	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Capital expenditure & funds sources									
Capital expenditure	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Transfers recognised - capital	1 224 657	2 151 546	2 114 749	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Public contributions & donations	—	86 435	93 818	80 100	76 100	76 100	168 407	134 900	130 000
Borrowing	—	2 126 588	1 493 166	1 500 000	1 500 000	1 500 000	1 200 000	1 200 000	1 200 000
Internally generated funds	1 890 203	185 935	526 849	43 487	189 569	189 569	35 000	150 000	200 000
Total sources of capital funds	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Financial position									
Total current assets	4 822 158	5 496 257	4 500 717	7 072 628	5 017 017	5 017 017	6 131 396	7 510 734	9 413 667
Total non current assets	21 130 618	24 318 275	27 498 590	31 402 999	31 227 534	31 227 534	34 873 047	39 135 252	42 341 433
Total current liabilities	5 956 629	6 498 661	6 315 625	6 677 256	6 101 944	6 101 944	5 990 346	6 423 246	6 912 710
Total non current liabilities	8 069 508	9 774 978	11 189 466	12 137 769	12 461 347	12 461 347	14 313 829	16 373 624	17 546 592
Community wealth/Equity	11 926 638	13 540 893	14 494 215	19 660 601	17 681 259	17 681 259	20 700 266	23 849 116	27 295 799
Cash flows									
Net cash from (used) operating	4 051 419	3 287 714	3 171 611	4 466 712	3 656 722	3 656 722	3 702 995	4 444 662	4 961 643
Net cash from (used) investing	(4 699 169)	(4 657 905)	(4 567 113)	(4 052 714)	(4 269 057)	(4 269 057)	(3 674 875)	(3 948 147)	(4 083 666)
Net cash from (used) financing	716 124	1 764 359	870 629	889 014	990 862	990 862	648 330	533 902	691 089
Cash/cash equivalents at the year end	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	1 852 226	2 882 642	4 451 708
Cash backing/surplus reconciliation									
Cash and investments available	1 015 577	1 408 662	837 467	2 872 319	1 276 486	1 276 486	1 896 336	2 962 897	4 536 746
Application of cash and investments	2 568 161	2 550 195	3 085 548	2 586 669	2 764 149	2 764 149	2 608 632	3 029 931	3 601 649
Balance - surplus (shortfall)	(1 552 585)	(1 141 533)	(2 248 081)	285 650	(1 487 663)	(1 487 663)	(712 296)	(67 034)	935 097
Asset management									
Asset register summary (WDV)	20 948 779	24 127 526	27 350 157	31 051 574	30 989 593	30 989 593	34 667 707	38 881 823	42 069 227
Depreciation & asset impairment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Renewal of Existing Assets	2 065 521	2 402 830	2 196 120	2 162 301	2 231 517	2 231 517	1 663 950	1 749 635	1 901 658
Repairs and Maintenance	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Free services									
Cost of Free Basic Services provided	213 067	284 932	387 800	344 643	808 174	808 174	1 348 264	1 482 895	1 630 717
Revenue cost of free services provided	411 930	556 288	599 130	993 874	1 201 740	1 201 740	1 865 148	2 055 053	2 259 236
Households below minimum service level									
Water:	9	31	—	—	—	—	—	—	—
Sanitation/sewage:	7	12	—	—	29	29	—	—	—
Energy:	55	50	107	95	104	104	83	83	83
Refuse:	114	131	120	92	—	—	—	—	—

Explanatory notes on MBRR A1 – Budget summary

1. MBRR A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides key information in this regard.
4. The 2015/16 financial year indicates a surplus of R584,9 million, R660,9 million and R833,5 million for the indicated financial years before the transfer of capital grants.
5. Capital expenditure is balanced by capital funding sources of which –
 - transfers recognised are reflected on the statement of financial performance;
 - borrowing is incorporated in the net cash from financing on the cash flow statement; and
 - internally-generated funds are financed from the accumulated surpluses from previous years. The amount is incorporated in the net cash from investing on the cash flow budget.
6. The city has been setting funds aside to expunge bullet long-term loans on their maturity.
7. Cognisance should be taken of the decrease in Other Revenue of 35,9% when compared to the 2014/15 financial year, mainly owing to a once off amount of R500,0 million for the sale of land during the 2014/15 financial year.

Table 22: MBRR A2 – Budgeted financial performance (revenue and expenditure by standard classification)

Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue - Standard									
Governance and administration	6 744 031	6 997 138	7 507 970	8 851 027	8 837 895	8 837 895	8 801 188	9 633 901	10 534 213
Executive and council	68 646	202 761	212 009	153 513	186 679	186 679	115 176	95 375	93 375
Budget and treasury office	6 486 689	6 543 786	7 119 551	7 721 480	7 722 155	7 722 155	8 373 584	9 207 139	10 106 592
Corporate services	188 695	250 591	176 410	976 034	929 061	929 061	312 427	331 387	334 245
Community and public safety	849 563	847 659	875 657	1 226 103	1 384 697	1 384 697	1 104 465	1 126 491	1 157 978
Community and social services	62 736	44 108	30 741	49 769	76 522	76 522	53 546	48 970	39 543
Sport and recreation	48 349	65 708	46 981	26 029	28 018	28 018	19 994	20 394	21 237
Public safety	61 681	51 369	211 165	121 694	225 058	225 058	204 695	205 175	205 654
Housing	600 880	594 252	472 902	911 979	938 417	938 417	704 219	723 544	756 779
Health	75 917	92 221	113 867	116 632	116 682	116 682	122 011	128 408	134 766
Economic and environmental services	692 865	1 314 971	1 443 291	1 572 448	1 579 498	1 579 498	1 806 297	1 814 204	1 891 852
Planning and development	112 366	125 796	270 327	211 492	211 492	211 492	205 611	179 002	188 597
Road transport	579 961	1 188 372	1 171 599	1 360 400	1 366 600	1 366 600	1 600 410	1 634 913	1 702 953
Environmental protection	539	804	1 365	557	1 407	1 407	276	289	301
Trading services	11 356 917	12 378 121	13 321 159	15 057 509	15 136 709	15 136 709	16 278 812	17 645 947	19 122 380
Electricity	8 018 669	8 456 056	8 685 043	10 208 624	10 201 624	10 201 624	10 991 099	11 900 014	12 835 810
Water	2 090 598	2 332 177	2 602 869	2 833 121	2 916 821	2 916 821	3 225 254	3 510 309	3 820 775
Waste water management	697 383	949 848	1 197 926	979 669	979 669	979 669	887 831	947 922	1 054 077
Waste management	550 267	640 040	835 321	1 036 095	1 038 595	1 038 595	1 174 628	1 287 702	1 411 719
Other	170 161	190 663	254 862	210 526	215 628	215 628	187 260	195 682	204 093
Total Revenue - Standard	19 813 536	21 728 552	23 402 940	26 917 613	27 154 428	27 154 428	28 178 022	30 416 224	32 910 516
Expenditure - Standard									
Governance and administration	2 706 484	3 404 415	4 403 849	5 117 742	5 141 034	5 141 034	5 130 232	5 625 564	6 426 278
Executive and council	447 279	544 472	808 556	1 398 270	1 513 166	1 513 166	1 417 378	1 436 330	1 509 375
Budget and treasury office	638 375	786 393	537 597	629 788	428 811	428 811	691 049	1 056 241	1 658 180
Corporate services	1 620 830	2 073 550	3 057 696	3 089 684	3 199 057	3 199 057	3 021 805	3 132 993	3 258 723
Community and public safety	3 011 919	3 403 843	3 666 667	3 460 285	3 562 516	3 562 516	3 705 942	3 789 836	3 987 564
Community and social services	408 105	464 389	485 799	573 424	603 280	603 280	650 470	626 103	655 119
Sport and recreation	653 819	658 627	620 440	620 487	628 091	628 091	444 000	466 314	489 930
Public safety	1 216 347	1 437 916	1 750 264	1 254 375	1 436 578	1 436 578	1 738 320	1 772 614	1 869 279
Housing	457 776	539 729	408 720	566 047	467 382	467 382	410 760	437 607	459 893
Health	275 872	303 183	401 444	445 953	427 184	427 184	462 391	487 198	513 343
Economic and environmental services	1 664 379	1 891 189	2 087 070	2 187 190	2 319 956	2 319 956	2 215 748	2 337 653	2 452 632
Planning and development	272 878	353 981	599 259	600 738	700 660	700 660	683 885	708 582	739 250
Road transport	1 335 610	1 495 127	1 425 957	1 528 513	1 567 106	1 567 106	1 505 049	1 600 803	1 683 586
Environmental protection	55 891	42 081	61 855	57 939	52 190	52 190	26 813	28 268	29 797
Trading services	10 279 006	11 028 920	12 118 896	12 295 568	12 783 954	12 783 954	13 895 521	15 293 515	16 367 093
Electricity	7 262 242	7 698 533	8 740 810	8 723 960	9 153 758	9 153 758	9 536 368	10 480 135	11 228 966
Water	1 749 058	1 938 867	2 220 190	2 324 748	2 391 062	2 391 062	2 804 912	3 124 264	3 365 848
Waste water management	375 624	408 889	542 255	607 803	551 135	551 135	553 715	601 761	628 540
Waste management	892 082	982 631	615 641	639 057	687 999	687 999	1 000 526	1 087 355	1 143 739
Other	170 745	171 356	173 136	212 900	202 611	202 611	192 505	201 779	211 282
Total Expenditure - Standard	17 832 533	19 899 722	22 449 618	23 273 685	24 010 071	24 010 071	25 139 948	27 248 348	29 444 849
Surplus/(Deficit) for the year	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes on MBRR A2 – Budgeted financial performance (revenue and expenditure by standard classification)

1. MBRR A2 provides an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas.
2. It should be noted that the total revenue on this table includes capital revenues (transfers recognised – capital) and therefore does not balance with the operating revenue shown on MBRR Table A4.
3. It should be noted that, as a general principle, the revenues for the trading services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from the property rates revenue and other revenue sources.

Table 23: MBRR A3 – Budgeted financial performance (revenue and expenditure by municipal vote)

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote									
City Planning and Development	67 755	93 952	147 643	136 042	136 042	136 042	129 674	132 283	139 955
Corporate & Shared Services	99 489	96 726	76 686	722 892	722 672	722 672	102 508	86 207	83 784
Economic Development	2 278	2 349	44 604	33 801	33 801	33 801	33 143	2 000	2 000
Emergency Services	47 604	63 420	71 178	70 013	85 807	85 807	70 689	74 346	77 983
Environmental Management	683 595	799 770	996 183	1 184 002	1 195 535	1 195 535	139 983	144 667	149 053
Group Financial Services	6 539 132	6 618 108	7 181 074	7 788 796	7 789 501	7 789 501	8 449 183	9 319 205	10 224 021
Housing & Human Settlement	581 853	576 320	452 276	889 541	915 979	915 979	684 246	702 671	735 009
Group Information & Communication Te	1 065	49 093	140	17	17	17	1 790	218	19
Metro Police Services	173 336	172 352	330 253	253 225	340 845	340 845	202 349	202 724	203 099
Office of the City Manager	68 639	198 571	207 914	150 000	182 160	182 160	250 000	280 000	290 000
Service Delivery and Transformation	285 954	100 839	142 743	70 756	82 235	82 235	1 441 046	1 563 573	1 697 754
Water and Sanitation Department	2 786 627	3 280 193	3 799 645	3 811 249	3 894 949	3 894 949	4 111 658	4 456 740	4 873 296
Energy and Electricity Department	7 824 278	8 427 727	8 665 180	10 207 557	10 200 557	10 200 557	10 840 643	11 699 537	12 625 312
Transport	507 166	1 102 175	1 135 962	1 282 284	1 288 484	1 288 484	1 485 608	1 518 595	1 585 123
Other Votes	144 766	146 959	151 459	317 440	285 844	285 844	235 503	233 456	224 107
Total Revenue by Vote	19 813 536	21 728 552	23 402 940	26 917 613	27 154 428	27 154 428	28 178 022	30 416 224	32 910 516
Expenditure by Vote to be appropriated									
City Planning and Development	235 888	216 233	264 868	297 219	306 877	306 877	304 449	317 381	336 107
Corporate & Shared Services	561 227	657 559	1 458 383	1 433 843	1 452 628	1 452 628	1 308 669	1 354 487	1 405 816
Economic Development	45 865	168 358	293 545	246 001	330 182	330 182	334 225	343 611	353 021
Emergency Services	394 382	448 841	524 102	537 494	550 884	550 884	576 004	608 336	642 485
Environmental Management	1 178 144	1 231 070	768 940	672 987	761 006	761 006	358 187	376 427	395 303
Group Financial Services	1 061 224	1 384 647	1 269 771	1 303 284	1 197 963	1 197 963	1 465 401	1 866 024	2 511 806
Housing & Human Settlement	390 573	490 834	323 669	499 701	352 958	352 958	339 409	363 044	382 009
Group Information & Communication Te	318 615	403 325	448 333	553 174	618 300	618 300	533 650	553 205	573 095
Metro Police Services	977 861	1 158 591	1 533 317	1 418 259	1 587 011	1 587 011	1 789 763	1 827 706	1 928 284
Office of the City Manager	97 504	181 599	171 654	232 528	439 006	439 006	264 063	272 522	281 126
Service Delivery and Transformation	2 841 139	2 831 585	2 956 216	3 118 079	2 945 563	2 945 563	4 432 871	4 621 491	4 834 558
Water and Sanitation Department	2 018 109	2 229 655	2 471 707	2 566 821	2 714 391	2 714 391	2 914 596	3 266 700	3 519 220
Energy and Electricity Department	5 993 936	6 491 812	7 562 225	7 611 500	8 005 939	8 005 939	8 136 834	9 023 573	9 713 323
Transport	894 782	954 608	1 080 769	1 227 723	1 259 189	1 259 189	978 004	1 046 678	1 101 101
Other Votes	823 284	1 051 005	1 322 119	1 555 073	1 488 175	1 488 175	1 403 824	1 407 162	1 467 596
Total Expenditure by Vote	17 832 533	19 899 722	22 449 618	23 273 685	24 010 071	24 010 071	25 139 948	27 248 348	29 444 849
Surplus/(Deficit) for the year	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes on MBRR A3 – Budgeted financial performance (revenue and expenditure by municipal vote)

MBRR A3 provides an overview of the budgeted financial performance in relation to the revenue (including capital transfers and contributions) and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the City's organisational structure. This indicates the operating surplus or deficit of a vote.

The following table is an analysis of the surplus or deficit for the electricity and water trading services:

Table 24: Surplus or deficit calculations for the trading services

R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Electricity									
Total Revenue (incl capital grants and transfers)	8 146 658	8 616 721	8 882 629	10 442 508	10 435 508	10 435 508	11 242 177	12 172 779	13 131 996
Operating expenditure	7 272 082	7 711 940	8 767 689	8 739 880	9 169 924	9 169 924	9 565 815	10 512 297	11 264 073
Surplus/(deficit) for the year	874 576	904 781	114 939	1 702 628	1 265 584	1 265 584	1 676 363	1 660 482	1 867 922
Percentage Surplus	10,7%	10,5%	1,3%	16,3%	12,1%	12,1%	14,9%	13,6%	14,2%
Water									
Total Revenue (incl capital grants and transfers)	2 172 343	2 429 044	2 737 097	2 951 580	3 035 280	3 035 280	3 372 806	3 673 840	4 001 724
Operating expenditure	1 759 425	1 959 511	2 243 215	2 352 609	2 418 924	2 418 924	2 853 931	3 177 659	3 423 977
Surplus/(deficit) for the year	412 917	469 533	493 882	598 971	616 356	616 356	518 875	496 182	577 747
Percentage Surplus	19,0%	19,3%	18,0%	20,3%	20,3%	20,3%	15,4%	13,5%	14,4%

1. The electricity trading surplus has increased from 10,7% in 2011/12 to 14,9% in 2015/16.
2. The water trading surplus amounts to 15,4%, 13,5% and 14,4% for each of the respective medium-term financial years.
3. Some of the functions of these services have been regionalised (Service Delivery and Transformation Management Department) in terms of the organisational structure; however the revenue generated by rendering these services has not been regionalised. It should furthermore be noted that the financial position above is representative of all revenue and expenditure, irrespective of which department is rendering the service.

Table 25: MBRR A4 – Budgeted financial performance (revenue and expenditure)

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	3 357 775	3 999 586	4 432 509	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	7 526 393	8 133 857	8 313 878	9 613 283	9 613 283	9 613 283	10 471 749	11 307 889	12 210 920
Service charges - water revenue	1 993 600	2 251 371	2 522 967	2 729 355	2 813 355	2 813 355	3 169 195	3 451 554	3 759 324
Service charges - sanitation revenue	491 606	560 220	623 443	695 345	695 345	695 345	748 908	816 310	889 778
Service charges - refuse revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Service charges - other	160 002	114 134	135 715	240 237	252 737	252 737	152 581	159 447	166 303
Rental of facilities and equipment	97 718	103 459	109 863	261 276	261 276	261 276	109 112	114 022	118 925
Interest earned - external investments	52 185	62 237	51 800	66 548	66 548	66 548	69 774	106 226	111 328
Interest earned - outstanding debtors	244 643	253 250	299 342	197 376	197 376	197 376	182 050	191 050	200 050
Dividends received	–	–	–	–	–	–	–	–	–
Fines	52 347	37 645	196 886	111 402	199 022	199 022	196 691	196 812	196 932
Licences and permits	52 426	58 659	55 801	58 578	58 578	58 578	57 680	60 185	62 687
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	2 322 772	2 592 463	2 861 382	3 104 829	3 121 377	3 121 377	3 419 706	3 716 419	4 053 363
Other revenue	1 730 299	802 352	914 878	1 450 158	1 407 592	1 407 592	815 250	820 989	840 561
Gains on disposal of PPE	27 112	9 814	1 693	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	18 588 879	19 577 006	21 288 268	24 373 213	24 531 315	24 531 315	25 724 863	27 909 285	30 278 390
Expenditure By Type									
Employee related costs	4 739 894	5 247 101	5 977 333	6 465 458	6 368 989	6 368 989	6 917 257	7 304 200	7 713 590
Remuneration of councillors	91 453	92 573	96 789	105 577	105 577	105 577	111 749	122 674	134 692
Debt impairment	821 215	874 304	1 304 906	565 434	676 196	676 196	1 018 116	1 697 750	1 850 881
Depreciation & asset impairment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Finance charges	632 351	731 045	813 091	897 759	937 010	937 010	1 029 202	1 110 194	1 193 967
Bulk purchases	6 258 775	6 790 326	7 148 341	7 983 361	7 992 756	7 992 756	8 613 398	9 321 454	10 087 228
Other materials	528 402	451 353	323 546	410 262	316 101	316 101	349 093	359 556	369 766
Contracted services	1 497 052	1 841 646	1 759 899	1 998 479	2 413 286	2 413 286	1 939 756	1 996 933	2 056 557
Transfers and grants	21 496	17 290	227 042	262 327	257 166	257 166	259 298	267 387	268 475
Other expenditure	2 069 554	2 433 236	3 406 386	3 471 242	3 821 809	3 821 809	3 715 237	3 805 956	4 422 033
Loss on disposal of PPE	112 039	292 262	153 238	–	1	1	–	–	–
Total Expenditure	17 832 533	19 899 722	22 449 618	23 273 685	24 010 071	24 010 071	25 139 948	27 248 348	29 444 849
Surplus/(Deficit)	756 346	(322 716)	(1 161 350)	1 099 528	521 245	521 245	584 915	660 937	833 541
Transfers recognised - capital	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes on MBRR A4 – Budgeted financial performance (revenue and expenditure)

1. Total revenue equates to R25,7 billion in 2015/16 and escalates to R30,3 billion by 2017/18. This represents a year-on-year increase of 8,5% for the 2016/17 and the 2017/18 financial years.
2. Revenue to be generated from property rates represents R5,2 billion in the 2015/16 financial year and increases to R6,3 billion by 2017/18. This represents 20,4% of the operating revenue base (2015/16) of the City and therefore remains a significant funding source for the Municipality.
3. Service charges related to electricity, water, sanitation, refuse removal and other in total, constitute the biggest component of the City's revenue basket. They total R15,6 billion for the 2015/16 financial year and increase to R18,4 billion by 2017/18. This growth can mainly be attributed to the increase in the bulk prices of electricity and water. For the 2015/16 financial year, service charges amount to 60,8% of the total revenue base.
4. Transfers recognised – operating includes equitable share, fuel levy and other operating grants from national and provincial government.
5. Cognisance should be taken of the decrease in Other Revenue of 35,9% when compared to the 2014/15 financial year, mainly owing to a once off amount of R500,0 million for the sale of land in the 2014/15 financial year.

Table 26: MBRR A5 – Budgeted capital expenditure by vote, standard classification and funding source

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
City Planning and Development	2 577	4 904	2 968	500	20 500	20 500	30 000	10 000	20 000
Corporate & Shared Services	886	13 707	98 404	1 000	18 236	18 236	23 407	39 900	35 000
Economic Development	1 897	10 944	1 500	2 500	2 500	2 500	67 100	94 500	92 000
Emergency Services	27 468	30 599	17 728	23 037	23 037	23 037	6 000	6 000	6 000
Environmental Management	83 585	194 051	89 095	44 100	60 092	60 092	98 000	122 000	100 000
Group Financial Services	22 803	14 940	7 894	750	780	780	35 250	25 000	40 000
Housing & Human Settlement	607 647	581 514	450 138	901 305	926 921	926 921	670 500	688 885	719 258
Group Information & Communication Te	150 311	164 947	140 555	91 800	91 800	91 800	96 500	155 500	140 500
Metro Police Services	24 894	30 972	51 033	9 000	9 000	9 000	10 000	10 000	10 000
Office of the City Manager	50 304	196 070	200 951	218 450	371 140	371 140	280 000	280 000	290 000
Service Delivery and Transformation	—	—	—	—	—	—	—	—	—
Water and Sanitation Department	717 021	865 568	939 936	498 746	484 746	484 746	355 000	322 329	335 688
Energy and Electricity Department	622 893	702 972	422 956	642 500	625 500	625 500	447 500	580 171	659 812
Transport	690 603	1 429 377	1 540 950	1 561 470	1 561 470	1 561 470	1 473 085	1 477 854	1 531 868
Other Votes	66 588	313 373	246 380	156 329	176 560	176 560	163 551	156 000	166 000
Capital multi-year expenditure sub-total	3 069 479	4 553 939	4 210 487	4 151 487	4 372 281	4 372 281	3 755 893	3 968 139	4 146 126
Single-year expenditure to be appropriated									
City Planning and Development	—	—	—	—	—	—	—	—	—
Corporate & Shared Services	—	3 893	3 289	—	—	—	—	—	—
Economic Development	—	1 487	—	—	—	—	10 900	8 500	11 000
Emergency Services	13	1 486	—	—	—	—	—	—	—
Environmental Management	—	—	7 986	15 000	15 000	15 000	5 000	5 000	5 000
Group Financial Services	—	—	6 991	—	—	—	—	—	—
Housing & Human Settlement	15 000	(15 000)	—	—	—	—	—	—	—
Group Information & Communication Te	—	—	—	—	—	—	75 773	200	—
Metro Police Services	—	4 698	(170)	—	—	—	—	—	—
Office of the City Manager	—	—	—	1 500	1 500	1 500	—	—	—
Service Delivery and Transformation	—	—	—	—	—	—	—	—	—
Water and Sanitation Department	24 155	—	—	—	—	—	—	—	—
Energy and Electricity Department	—	—	—	—	—	—	—	—	—
Transport	5 336	—	—	—	—	—	—	—	—
Other Votes	877	—	—	—	—	—	9 000	10 000	—
Capital single-year expenditure sub-total	45 382	(3 436)	18 095	16 500	16 500	16 500	100 673	23 700	16 000
Total Capital Expenditure - Vote	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Capital Expenditure - Standard									
Governance and administration	218 765	406 815	476 059	336 029	420 840	420 840	381 481	321 600	314 500
Executive and council	56 455	209 003	220 331	187 229	254 968	254 968	112 801	93 000	91 000
Budget and treasury office	—	—	—	—	—	—	30 000	20 000	25 000
Corporate services	162 310	197 812	255 727	148 800	165 872	165 872	238 680	208 600	198 500
Community and public safety	799 228	1 059 106	810 054	1 096 442	1 177 005	1 177 005	941 500	943 385	975 258
Community and social services	66 808	47 252	26 189	17 600	39 448	39 448	34 000	65 500	60 000
Sport and recreation	44 633	341 839	230 813	112 000	134 400	134 400	136 000	118 000	129 000
Public safety	52 375	66 256	68 591	32 037	32 037	32 037	16 000	16 000	16 000
Housing	622 647	566 514	450 138	901 305	926 921	926 921	670 500	688 885	719 258
Health	12 765	37 245	34 324	33 500	44 200	44 200	85 000	55 000	51 000
Economic and environmental services	692 638	1 440 995	1 529 042	1 565 770	1 565 770	1 565 770	1 554 085	1 583 854	1 637 868
Planning and development	2 864	15 622	2 683	2 800	2 800	2 800	78 000	103 000	103 000
Road transport	685 376	1 417 439	1 520 066	1 561 470	1 561 470	1 561 470	1 473 085	1 477 854	1 531 868
Environmental protection	4 398	7 934	6 294	1 500	1 500	1 500	3 000	3 000	3 000
Trading services	1 371 793	1 609 922	1 376 967	1 156 246	1 211 666	1 211 666	969 500	1 132 000	1 226 500
Electricity	622 893	702 972	422 956	642 500	625 500	625 500	447 500	580 171	659 812
Water	178 328	203 484	221 578	149 600	145 600	145 600	149 929	142 329	120 900
Waste water management	562 849	662 084	718 358	349 146	425 566	425 566	355 071	380 000	424 788
Waste management	7 723	41 383	14 075	15 000	15 000	15 000	17 000	29 500	21 000
Other	32 438	33 665	36 460	13 500	13 500	13 500	10 000	11 000	8 000
Total Capital Expenditure - Standard	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Funded by:									
National Government	1 167 094	2 076 699	2 097 658	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Provincial Government	42 563	60 066	5 000	15 129	27 304	27 304	40 551	52 000	28 000
District Municipality	—	—	—	—	—	—	—	—	—
Other transfers and grants	15 000	14 780	12 091	—	4 500	4 500	4 067	200	—
Transfers recognised - capital	1 224 657	2 151 546	2 114 749	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Public contributions & donations	—	86 435	93 818	80 100	76 100	76 100	168 407	134 900	130 000
Borrowing	—	2 126 588	1 493 166	1 500 000	1 500 000	1 500 000	1 200 000	1 200 000	1 200 000
Internally generated funds	1 890 203	185 935	526 849	43 487	189 569	189 569	35 000	150 000	200 000
Total Capital Funding	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126

Explanatory notes on MBRR A5 – Budgeted capital expenditure by vote, standard classification and funding source

1. MBRR A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations), capital expenditure by standard classification and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA states that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2015/16, R3 755,9 million has been allocated of the total capital budget, which totals 97,4%.
3. Single-year capital expenditure has been appropriated at R100,7 million for the 2015/16 financial year and relates to expenditure that will be incurred during the specific budget year such as the Interactive Digital Centre and Operation Reclaim.
4. The capital programme is funded from national and provincial grants and transfers, public contributions and donations, borrowing and internally-generated funds. For 2015/16, capital transfers total R2,5 billion and escalate to R2,6 billion by 2017/18. Borrowing has been provided at R1,2 billion per annum over the medium-term, with internally-generated funding totalling R35,0 million, for the 2015/16 financial year. The total own funding amounts to R203,4 million (public contributions and donations included).

Table 27: MBRR A6 – Budgeted financial position

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS									
Current assets									
Cash	604 103	686 118	174 299	220 000	200 000	200 000	220 000	242 000	266 200
Call investment deposits	323 852	636 003	622 949	2 444 942	975 775	975 775	1 632 226	2 640 642	4 185 508
Consumer debtors	2 748 609	3 130 419	2 518 812	3 186 277	2 528 040	2 528 040	2 840 959	3 112 484	3 333 139
Other debtors	621 502	524 945	633 834	595 008	665 471	665 471	700 669	709 767	745 668
Current portion of long-term receivables	109 147	119 303	162 289	181 784	220 344	220 344	267 418	288 703	314 301
Inventory	414 945	399 468	388 533	444 618	427 386	427 386	470 125	517 137	568 851
Total current assets	4 822 158	5 496 257	4 500 717	7 072 628	5 017 017	5 017 017	6 131 396	7 510 734	9 413 667
Non current assets									
Long-term receivables	94 216	104 209	108 214	144 047	137 230	137 230	161 230	173 174	187 169
Investments	87 623	86 540	40 219	207 377	100 711	100 711	44 110	80 255	85 038
Investment property	986 303	942 058	851 178	943 666	896 737	896 737	947 855	999 153	995 316
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	19 512 410	22 725 887	26 107 250	29 838 835	29 743 606	29 743 606	33 397 210	37 586 486	40 850 268
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	450 066	459 581	391 730	269 073	349 251	349 251	322 642	296 184	223 643
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	21 130 618	24 318 275	27 498 590	31 402 999	31 227 534	31 227 534	34 873 047	39 135 252	42 341 433
TOTAL ASSETS	25 952 776	29 814 532	31 999 307	38 475 627	36 244 551	36 244 551	41 004 443	46 645 986	51 755 100
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	475 667	619 759	520 078	792 374	538 032	538 032	586 936	709 602	863 077
Consumer deposits	403 869	418 176	410 025	482 993	418 226	418 226	426 590	435 122	443 825
Trade and other payables	5 077 093	5 460 726	5 385 522	5 401 889	5 145 687	5 145 687	4 976 822	5 278 522	5 605 808
Provisions	–	–	–	–	–	–	–	–	–
Total current liabilities	5 956 629	6 498 661	6 315 625	6 677 256	6 101 944	6 101 944	5 990 349	6 423 246	6 912 710
Non current liabilities									
Borrowing	6 266 261	7 777 269	8 787 874	9 997 223	9 922 508	9 922 508	11 466 383	13 206 094	14 047 662
Provisions	1 803 247	1 997 709	2 401 592	2 140 546	2 538 839	2 538 839	2 847 446	3 167 530	3 498 930
Total non current liabilities	8 069 508	9 774 978	11 189 466	12 137 769	12 461 347	12 461 347	14 313 829	16 373 624	17 546 592
TOTAL LIABILITIES	14 026 137	16 273 639	17 505 092	18 815 025	18 563 292	18 563 292	20 304 178	22 796 870	24 459 302
NET ASSETS	11 926 638	13 540 893	14 494 215	19 660 601	17 681 259	17 681 259	20 700 266	23 849 116	27 295 799
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	11 556 485	13 176 275	14 245 580	19 304 554	17 411 281	17 411 281	20 439 821	23 598 185	27 054 360
Reserves	370 154	364 618	248 635	356 047	269 978	269 978	260 444	250 931	241 439
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	11 926 638	13 540 893	14 494 215	19 660 601	17 681 259	17 681 259	20 700 266	23 849 116	27 295 799

Explanatory notes on MBRR A6 – Budgeted financial position

1. MBRR A6 is consistent with international standards of good financial management practice.
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents assets less liabilities as “accounting” community wealth. The order of items within each group illustrates items in order of liquidity, ie assets readily converted to cash or liabilities immediately required to be met from cash appear first.
3. This table is supported by an extensive table of notes (MBRR SA3) which provides a detailed analysis of the major components of a number of items, including –
 - call investment deposits;
 - consumer debtors;
 - property, plant and equipment;
 - trade and other payables;
 - non-current provisions;
 - changes in net assets; and
 - reserves.
4. Included in the Borrowing and under Assets is the construction cost of Tshwane House as a result of the PPP agreement entered into. An amount of R1,8 billion, R2,5 billion and R2,8 billion for the 2015/16, 2016/17 and 2017/18 financial years respectively have been included.
5. The municipal equivalent of equity is community wealth or equity. The justification is that ownership and the net assets of the Municipality belong to the community.
6. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the Municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption (92%) should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 28: MBRR A7 – Budgeted cash flow statement

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	15 215 094	15 559 108	17 921 998	20 133 932	20 254 945	20 254 945	–	4 817 476	5 301 984	5 834 941
Service charges	–	–	–	–	–	–	–	14 387 155	15 585 311	16 884 039
Other revenue	–	–	–	–	–	–	–	1 170 004	1 182 886	1 209 591
Government - operating	–	–	–	3 104 829	3 121 377	3 121 377	–	3 419 706	3 716 419	4 053 363
Government - capital	3 547 429	4 744 008	4 983 222	2 544 400	2 623 113	2 623 113	–	2 453 160	2 506 939	2 632 126
Interest	52 185	62 237	51 800	66 548	66 548	66 548	–	160 799	201 751	211 353
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(14 109 443)	(16 329 304)	(18 950 311)	(20 248 565)	(21 215 085)	(21 215 085)	–	(21 416 806)	(22 673 048)	(24 401 328)
Finance charges	(632 351)	(731 045)	(813 091)	(897 759)	(937 010)	(937 010)	–	(1 029 202)	(1 110 194)	(1 193 967)
Transfers and Grants	(21 496)	(17 290)	(22 007)	(236 673)	(257 166)	(257 166)	–	(259 298)	(267 387)	(268 475)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 051 419	3 287 714	3 171 611	4 466 712	3 656 722	3 656 722	–	3 702 995	4 444 662	4 961 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	(27 823)	(131 772)	16 160	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	48 553	48 553	48 553	–	48 553	–	–
Decrease (increase) in non-current investments	–	–	–	(100 000)	(60 492)	(60 492)	–	56 007	(36 145)	(4 783)
Payments										
Capital assets	(4 671 346)	(4 526 133)	(4 583 273)	(4 001 267)	(4 257 118)	(4 257 118)	–	(3 779 435)	(3 912 002)	(4 078 883)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 699 169)	(4 657 905)	(4 567 113)	(4 052 714)	(4 269 057)	(4 269 057)	–	(3 674 875)	(3 948 147)	(4 083 666)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 022 304	4 142 000	1 600 000	1 500 000	1 500 000	1 500 000	–	1 200 000	1 200 000	1 500 000
Increase (decrease) in consumer deposits	–	–	–	23 000	8 201	8 201	–	8 365	8 532	8 702
Payments										
Repayment of borrowing	(306 180)	(2 377 641)	(729 371)	(633 986)	(517 338)	(517 338)	–	(560 034)	(674 630)	(817 614)
NET CASH FROM/(USED) FINANCING ACTIVITIES	716 124	1 764 359	870 629	889 014	990 862	990 862	–	648 330	533 902	691 089
NET INCREASE/ (DECREASE) IN CASH HELD	68 374	394 168	(524 874)	1 303 011	378 527	378 527	–	676 450	1 030 416	1 569 066
Cash/cash equivalents at the year begin:	859 580	927 954	1 322 122	1 361 930	797 248	797 248	–	1 175 775	1 852 226	2 882 642
Cash/cash equivalents at the year end:	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	–	1 852 226	2 882 642	4 451 708

Explanatory notes on MBRR A7 – Budgeted cash flow statement

- The budgeted cash flow statement is the first measurement to determine if the budget is funded.
- The cash flow statement shows the expected level of cash inflow versus cash outflow that is likely to result from the implementation of the budget.
- The draft 2015/16 MTREF provides for a net increase in cash of R676,5 million, resulting in an overall projected positive cash position of R1 852,2 million at year end.
- The draft 2015/16 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium term.
- Cash and cash equivalents total R2,9 billion at the end of the 2016/17 financial year and escalate to R4,5 billion by 2017/18.
- The repayment of borrowing to the amount of R560,0 million, R674,6 million and R817,6 million for the 2015/16, 2016/17 and 2017/18 financial years respectively is based on the capital repayment due in that financial year calculated in terms of the loan agreement.

Table 29: MBRR A8 – Cash-backed reserves or accumulated surplus reconciliation

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available									
Cash/cash equivalents at the year end	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	1 852 226	2 882 642	4 451 708
Other current investments > 90 days	(0)	–	–	–	–	–	–	–	–
Non current assets - Investments	87 623	86 540	40 219	207 377	100 711	100 711	44 110	80 255	85 038
Cash and investments available:	1 015 577	1 408 662	837 467	2 872 319	1 276 486	1 276 486	1 896 336	2 962 897	4 536 746
Application of cash and investments									
Unspent conditional transfers	317 811	125 330	132 498	–	13 250	13 250	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	46 835	46 835	49 551	52 276	55 047
Other working capital requirements	1 221 079	1 784 699	2 026 359	1 571 899	1 924 718	1 924 718	1 534 283	1 565 305	1 641 751
Other provisions	378 486	194 462	403 883	28 495	93 960	93 960	147 827	153 677	159 501
Long term investments committed	502 477	340 607	450 854	803 928	612 810	612 810	803 928	1 185 143	1 671 313
Reserves to be backed by cash/investments	148 309	105 096	71 953	182 348	72 577	72 577	73 043	73 530	74 037
Total Application of cash and investments:	2 568 161	2 550 195	3 085 548	2 586 669	2 764 149	2 764 149	2 608 632	3 029 931	3 601 649

Explanatory notes on MBRR A8 – Cash-backed reserves or accumulated surplus reconciliation

1. The cash-backed reserves or accumulated surplus reconciliation are aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities or commitments that exist.

Table 30: MBRR A9 – Asset management

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	1 049 340	2 147 674	2 032 462	2 005 686	2 157 264	2 157 264	2 192 616	2 242 204	2 260 468
Infrastructure - Road transport	434 553	1 253 269	1 381 918	1 507 470	1 483 370	1 483 370	1 389 635	1 409 004	1 464 868
Infrastructure - Electricity	320 780	345 203	191 232	165 000	145 500	145 500	109 000	182 000	182 000
Infrastructure - Water	62 596	39 413	49 371	57 500	57 500	57 500	57 500	45 000	43 000
Infrastructure - Sanitation	10 199	4 000	3 919	1 500	1 500	1 500	—	—	—
Infrastructure - Other	20 197	93 348	97 849	68 100	167 592	167 592	214 307	255 900	252 500
Infrastructure	848 326	1 735 232	1 724 290	1 799 570	1 855 462	1 855 462	1 770 442	1 891 904	1 942 368
Community	102 839	325 914	264 224	141 000	188 592	188 592	216 000	200 500	173 000
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	53 495	(2 061)	(1 832)	—	—	—	57 100	91 100	90 100
Other assets	44 680	88 588	45 780	65 116	113 211	113 211	18 301	18 500	15 000
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	130 773	40 200	40 000
Total Renewal of Existing Assets	2 065 521	2 402 830	2 196 120	2 162 301	2 231 517	2 231 517	1 663 950	1 749 635	1 901 658
Infrastructure - Road transport	246 403	163 924	132 388	33 250	47 350	47 350	28 450	60 350	60 500
Infrastructure - Electricity	290 101	331 849	229 348	474 500	477 000	477 000	338 500	398 171	477 812
Infrastructure - Water	249 020	421 032	433 799	272 183	268 183	268 183	182 429	177 329	187 900
Infrastructure - Sanitation	419 005	401 192	452 846	167 563	157 563	157 563	115 071	100 000	104 788
Infrastructure - Other	43 122	48 306	47 528	18 000	28 000	28 000	67 000	61 500	40 000
Infrastructure	1 247 651	1 366 304	1 295 908	965 496	978 096	978 096	731 450	797 350	871 000
Community	62 536	273 238	268 134	170 000	197 000	197 000	153 000	123 000	153 000
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	569 191	568 514	451 789	900 805	926 421	926 421	675 500	696 285	726 158
Other assets	182 219	193 868	178 512	126 000	130 000	130 000	106 000	133 000	151 500
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	3 924	906	1 777	—	—	—	—	—	—
Total Capital Expenditure	680 957	1 417 193	1 514 306	1 540 720	1 530 720	1 530 720	1 418 085	1 469 354	1 525 368
Infrastructure - Road transport	610 881	677 052	420 580	639 500	622 500	622 500	447 500	580 171	659 812
Infrastructure - Electricity	311 617	460 445	483 170	329 683	325 683	325 683	239 929	222 329	230 900
Infrastructure - Water	429 204	405 192	456 765	169 063	159 063	159 063	115 071	100 000	104 788
Infrastructure - Sanitation	63 319	141 654	145 377	86 100	195 592	195 592	281 307	317 400	292 500
Infrastructure - Other	2 095 977	3 101 536	3 020 199	2 765 066	2 833 558	2 833 558	2 501 892	2 689 254	2 813 368
Infrastructure	165 375	599 153	532 358	311 000	385 592	385 592	367 000	323 500	326 000
Community	—	—	—	—	—	—	—	—	—
Heritage assets	622 686	566 453	449 957	900 805	926 421	926 421	732 600	787 385	816 258
Investment properties	226 899	282 456	224 293	191 116	243 211	243 211	124 301	151 500	166 500
Other assets	—	—	—	—	—	—	—	—	—
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	3 924	906	1 777	—	—	—	130 773	40 200	40 000
TOTAL CAPITAL EXPENDITURE - Asset class	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	4 060 554	4 452 317	4 493 308	6 591 434	5 684 428	5 684 428	6 749 101	7 846 986	8 978 290
Infrastructure - Electricity	3 399 174	3 660 552	3 770 358	4 306 527	4 254 752	4 254 752	4 590 728	5 024 225	5 528 442
Infrastructure - Water	3 957 191	4 296 855	4 642 070	4 731 880	4 895 498	4 895 498	5 075 632	5 241 754	5 413 028
Infrastructure - Sanitation	—	—	—	447 972	123 774	123 774	210 168	284 887	362 856
Infrastructure - Other	3 038 837	4 699 228	7 702 661	5 606 625	7 854 859	7 854 859	8 066 059	8 303 217	8 510 594
Infrastructure	14 455 755	17 108 952	20 608 398	21 684 439	22 813 311	22 813 311	24 691 688	26 701 068	28 793 209
Community	1 469 361	2 138 197	2 516 409	2 835 730	2 816 455	2 816 455	3 091 992	3 333 708	3 572 949
Heritage assets	26 059	25 751	25 751	25 686	25 751	25 751	25 751	25 751	25 751
Investment properties	986 303	942 058	851 178	943 666	896 737	896 737	947 855	999 153	995 316
Other assets	3 561 235	3 452 987	2 956 692	5 292 980	4 088 089	4 088 089	5 587 779	7 525 959	8 458 360
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	450 066	459 581	391 730	269 073	349 251	349 251	322 642	296 184	223 643
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	20 948 779	24 127 526	27 350 157	31 051 574	30 989 593	30 989 593	34 667 707	38 881 823	42 069 227
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Repairs and Maintenance by Asset Class	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Infrastructure - Road transport	131 773	188 529	118 214	162 879	156 798	156 798	120 794	125 022	129 148
Infrastructure - Electricity	300 409	358 972	411 507	288 440	290 629	290 629	386 114	399 628	412 816
Infrastructure - Water	133 621	106 040	54 603	143 519	151 599	151 599	231 797	239 910	247 827
Infrastructure - Sanitation	44 993	48 996	55 382	50 564	65 511	65 511	49 337	51 064	52 748
Infrastructure - Other	13 464	76 384	8 307	37 938	39 438	39 438	13 351	13 818	14 274
Infrastructure	624 259	778 921	648 013	683 340	703 974	703 974	801 393	829 442	856 813
Community	183 277	211 084	108 951	217 064	221 344	221 344	202 263	205 947	209 543
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	388 381	422 285	545 683	644 289	587 917	587 917	509 372	527 201	544 600
TOTAL EXPENDITURE OTHER ITEMS	2 256 218	2 540 878	2 541 695	2 658 479	2 634 414	2 634 414	2 699 869	2 824 835	2 958 618
Renewal of Existing Assets as % of total capex	66,3%	52,8%	51,9%	51,9%	50,8%	50,8%	43,1%	43,8%	45,7%
Renewal of Existing Assets as % of deprecn"	194,8%	212,9%	177,2%	194,1%	199,0%	199,0%	140,2%	138,6%	141,1%
R&M as a % of PPE	6,1%	6,2%	5,0%	5,2%	5,1%	5,1%	4,5%	4,2%	3,9%
Renewal and R&M as a % of PPE	16,0%	16,0%	13,0%	12,0%	12,0%	12,0%	9,0%	9,0%	8,0%

Explanatory notes on MBRR A9 – Asset management

1. MBRR A9 provides an overview of the municipal capital allocations to building new assets, renewing existing assets, and spending on repairs and maintenance by asset class.
2. In terms of the National Treasury MFMA Circulars 55 and 66, at least 40% of the capital budget must be allocated to the renewal of existing assets. Asset renewal equates to 43,2%, 43,8% and 45,7% of the capital budget for the 2015/16, 2016/17 and 2017/18 financial years respectively. Repairs and maintenance as percentages of PPE equate to 4,5%, 4,2% and 3,9% for the 2015/16, 2016/17 and 2017/18 financial years respectively. In terms of the National Treasury's MFMA Circular 55, only the primary cost related to repairs and maintenance has been included in the MTREF. The increase in property, plant and equipment impact negatively on the above percentage owing to the provision made for Tshwane House.
3. Renewal and repairs and maintenance as percentages of PPE equate to 8,7% on average over the medium term (9,0% for 2015/16). It should however be noted that the significant increase in PPE, owing to the provision made for Tshwane House, impacts negatively on this percentage.

The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF.

Figure 6: Depreciation in relation to repairs and maintenance over the MTREF

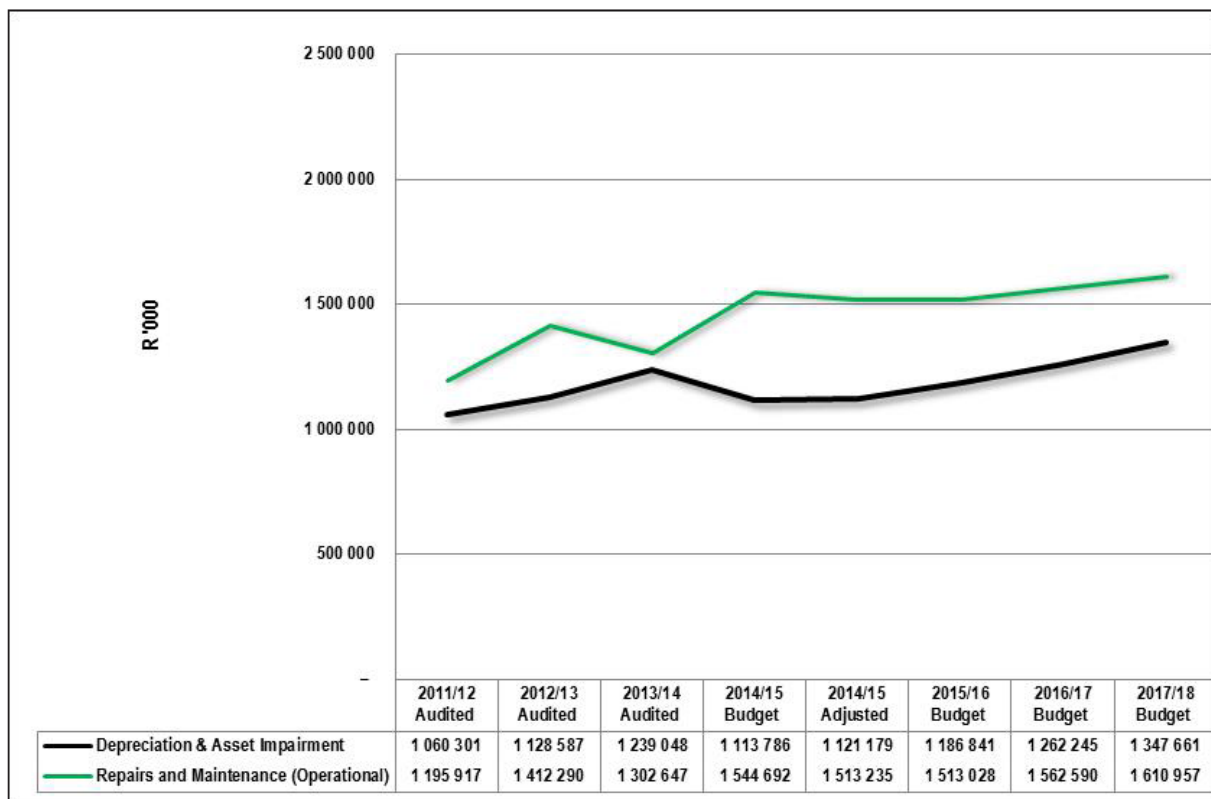


Table 31: MBRR A10 – Basic service delivery measurement

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets									
Water:									
Piped water inside dwelling	750 999	838 090	849 070	857 190	812 732	812 732	822 577	822 577	822 577
Piped water inside yard (but not in dwelling)	66 465	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)	4 362	60 800	61 586	60 856	67 709	67 709	62 786	62 786	62 786
Other water supply (at least min.service level)	—	—	28 144	30 144	31 095	31 095	26 173	26 173	26 173
Minimum Service Level and Above sub-total	821 826	898 890	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	9 214	30 880	—	—	—	—	—	—	—
No water supply	—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total	9 214	30 880	—	—	—	—	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	638 552	758 260	762 450	767 450	723 935	723 935	733 780	733 780	733 780
Flush toilet (with septic tank)	11 755	—	—	—	—	—	—	—	—
Chemical toilet	14 158	—	—	—	—	—	1 700	1 700	1 700
Pit toilet (ventilated)	132 171	159 920	176 350	180 740	158 965	158 965	176 056	176 056	176 056
Other toilet provisions (> min.service level)	27 285	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total	823 921	918 180	938 800	948 190	882 900	882 900	911 536	911 536	911 536
Bucket toilet	—	—	—	—	9 071	9 071	—	—	—
Other toilet provisions (< min.service level)	—	—	—	—	7 589	7 589	—	—	—
No toilet provisions	7 119	11 590	—	—	11 976	11 976	—	—	—
Below Minimum Service Level sub-total	7 119	11 590	—	—	28 636	28 636	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Energy:									
Electricity (at least min.service level)	601 125	665 330	831 780	852 980	807 179	807 179	828 300	828 300	828 300
Electricity - prepaid (min.service level)	175 290	214 440	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total	776 415	879 770	831 780	852 980	807 179	807 179	828 300	828 300	828 300
Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
Other energy sources	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
Below Minimum Service Level sub-total	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Refuse:									
Removed at least once a week	717 091	798 290	818 480	855 870	911 536	911 536	911 536	911 536	911 536
Minimum Service Level and Above sub-total	717 091	798 290	818 480	855 870	911 536	911 536	911 536	911 536	911 536
Removed less frequently than once a week	51 807	—	—	—	—	—	—	—	—
Using communal refuse dump	4 609	131 480	120 320	92 320	—	—	—	—	—
Using own refuse dump	44 199	—	—	—	—	—	—	—	—
Other rubbish disposal	437	—	—	—	—	—	—	—	—
No rubbish disposal	12 897	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total	113 949	131 480	120 320	92 320	—	—	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	89 666	110 000	130 000	230 000	413 085	413 085	413 085	413 085	413 085
Sanitation (free minimum level service)	89 666	110 000	130 000	140 000	140 000	140 000	120 000	126 000	132 000
Electricity/other energy (50kwh per household per month)	89 666	110 000	130 000	140 000	140 000	140 000	120 000	126 000	132 000
Refuse (removed at least once a week)	89 666	110 000	130 000	140 000	413 085	413 085	413 085	413 085	413 085
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	64 598	90 078	123 799	101 513	319 667	319 667	725 643	790 951	862 137
Sanitation (free sanitation service)	15 946	17 316	22 574	44 986	32 203	32 203	30 701	35 137	40 123
Electricity/other energy (50kwh per household per month)	92 069	115 721	148 739	86 959	87 235	87 235	167 490	189 934	214 897
Refuse (removed once a week)	40 454	61 817	92 688	111 184	369 069	369 069	424 430	466 873	513 560
Total cost of FBS provided (minimum social package)	213 067	284 932	387 800	344 643	808 174	808 174	1 348 264	1 482 895	1 630 717
Highest level of free service provided									
Property rates (R value threshold)	150 000	150 000	150 000	150 000	200 000	200 000	200 000	200 000	200 000
Water (kilolitres per household per month)	12	12	12	12	12	12	12	12	12
Sanitation (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)	22	25	27	30	30	30	32	35	39
Electricity (kwh per household per month)	100	100	100	100	100	100	100	100	100
Refuse (average litres per week)	85	85	85	85	85	85	85	85	85
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	16 322	22 341	16 634	73 782	73 782	73 782	82 107	91 134	100 191
Property rates (other exemptions, reductions and rebates)	146 894	201 069	149 702	295 127	295 127	295 127	328 429	364 535	400 762
Water	80 546	108 266	140 681	273 721	380 480	380 480	863 690	941 422	1 026 151
Sanitation	23 623	32 366	42 195	49 985	33 054	33 054	31 512	36 065	41 183
Electricity/other energy	107 935	136 303	167 310	190 075	100 283	100 283	192 543	218 344	247 041
Refuse	36 610	55 943	82 610	111 184	319 014	319 014	366 867	403 553	443 909
Municipal Housing - rental rebates	—	—	—	—	—	—	—	—	—
Housing - top structure subsidies	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total revenue cost of free services provided (total social package)	411 930	556 288	599 130	993 874	1 201 740	1 201 740	1 865 148	2 055 053	2 259 236

Explanatory notes on MBRR A10 – Basic service delivery measurement

1. MBRR A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for 120 000 households to be registered as indigent in 2015/16. This target will increase with approximately 8 000 with 2 000 exiting the programme (therefore an increase of 6 000 indigent households) per annum. These households are entitled to free basic services.
3. It is anticipated that these free basic services will cost (revenue cost) the Municipality R1 865,1 million in 2015/16, increasing to R2 259,2 million in 2017/18. This should be covered by the Municipality's equitable share allocation from national government.
4. It should be noted that a new calculation method was applied in the 2015/16 financial year, therefore not comparable to previous financial years:
 - Services to informal settlements included.
 - Registered indigent households of the city receives 12 kℓ water and 100 kWh of electricity free per month.
5. The number of households (formal and informal) in Tshwane increased from 606 025 (census 2001) to 911 536 (census 2011). This indicates a household growth rate of 5,0% per year.

1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

Table 32: MBRR A1 – Consolidated budget summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	3 357 657	3 999 446	4 432 342	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Service charges	10 643 372	11 629 894	12 312 129	14 520 842	14 617 342	14 617 342	15 913 703	17 257 370	18 716 554
Investment revenue	52 934	62 828	52 428	66 622	66 824	66 824	70 600	107 170	112 391
Transfers recognised - operational	2 322 772	2 592 463	2 861 382	3 174 408	3 377 197	3 377 197	3 670 241	3 971 581	4 312 525
Other own revenue	2 544 724	1 299 242	1 617 072	2 289 459	2 161 444	2 161 444	1 404 899	1 431 078	1 471 480
Total Revenue (excluding capital transfers and contributions)	18 921 460	19 583 872	21 275 353	24 939 484	25 110 962	25 110 962	26 295 831	28 530 226	30 955 278
Employee costs	4 815 285	5 326 478	6 085 986	6 599 935	6 497 928	6 497 928	7 058 527	7 454 457	7 871 707
Remuneration of councillors	91 453	92 573	96 789	109 043	109 637	109 637	116 298	127 763	140 169
Depreciation & asset impairment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Finance charges	633 215	731 900	813 986	898 191	937 453	937 453	1 029 556	1 110 511	1 194 244
Materials and bulk purchases	6 700 523	7 144 035	7 352 789	8 539 532	8 454 766	8 454 766	9 164 376	9 903 083	10 701 273
Transfers and grants	21 496	17 290	22 007	262 327	257 166	257 166	259 298	267 387	268 475
Other expenditure	4 846 902	5 437 703	6 830 663	6 314 587	7 208 789	7 208 789	6 894 081	7 741 669	8 595 812
Total Expenditure	18 171 921	19 880 850	22 444 898	23 839 956	24 589 717	24 589 717	25 710 916	27 869 289	30 121 737
Surplus/(Deficit)	749 539	(296 977)	(1 169 545)	1 099 528	521 245	521 245	584 915	660 937	833 541
Transfers recognised - capital	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	1 974 196	1 854 568	945 127	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1 974 196	1 854 568	945 127	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Capital expenditure & funds sources									
Capital expenditure	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Transfers recognised - capital	1 224 657	2 151 546	2 114 749	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Public contributions & donations	—	86 435	93 818	80 100	76 100	76 100	168 407	134 900	130 000
Borrowing	—	2 126 588	1 493 166	1 500 000	1 500 000	1 500 000	1 200 000	1 200 000	1 200 000
Internally generated funds	1 890 203	185 935	526 849	43 487	189 569	189 569	35 000	150 000	200 000
Total sources of capital funds	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Financial position									
Total current assets	4 889 807	5 591 718	4 590 871	7 140 067	5 081 260	5 081 260	6 193 667	7 577 442	9 485 655
Total non current assets	21 158 061	24 343 083	27 530 859	31 450 401	31 267 027	31 267 027	34 914 830	39 184 461	42 399 800
Total current liabilities	6 018 493	6 553 414	6 382 575	6 747 038	6 172 287	6 172 287	6 064 125	6 501 939	6 996 519
Total non current liabilities	8 072 761	9 777 846	11 192 449	12 141 192	12 464 770	12 464 770	14 316 237	16 375 466	17 548 169
Community wealth/Equity	11 956 614	13 603 542	14 546 706	19 702 239	17 711 230	17 711 230	20 728 135	23 884 497	27 340 768
Cash flows									
Net cash from (used) operating	4 041 593	3 305 617	3 178 516	4 467 677	3 658 620	3 658 620	3 701 015	4 455 759	4 975 194
Net cash from (used) investing	(4 699 771)	(4 660 467)	(4 577 985)	(4 064 055)	(4 281 925)	(4 281 925)	(3 678 806)	(3 958 889)	(4 096 302)
Net cash from (used) financing	715 515	1 764 043	870 314	888 898	990 747	990 747	648 215	533 787	690 974
Cash/cash equivalents at the year end	967 778	1 376 971	847 816	2 693 236	1 203 476	1 203 476	1 873 900	2 904 557	4 474 421
Cash backing/surplus reconciliation									
Cash and investments available	1 055 401	1 463 512	888 035	2 900 613	1 304 187	1 304 187	1 918 010	2 984 811	4 559 459
Application of cash and investments	2 703 239	2 537 282	3 128 984	2 624 121	2 805 944	2 805 944	2 653 356	3 077 442	3 648 366
Balance - surplus (shortfall)	(1 647 838)	(1 073 770)	(2 240 949)	276 492	(1 501 757)	(1 501 757)	(735 346)	(92 631)	911 093
Asset management									
Asset register summary (WDV)	20 976 223	24 152 316	27 382 426	31 098 977	31 029 086	31 029 086	34 709 490	38 931 032	42 127 594
Depreciation & asset impairment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Renewal of Existing Assets	2 065 521	2 402 830	2 196 120	2 162 301	2 231 517	2 231 517	1 663 950	1 749 635	1 901 658
Repairs and Maintenance	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Free services									
Cost of Free Basic Services provided	213 067	284 932	387 800	344 643	808 174	808 174	1 348 264	1 482 895	1 630 717
Revenue cost of free services provided	411 930	556 288	599 130	993 874	1 201 740	1 201 740	1 865 148	2 055 053	2 259 236
Households below minimum service level									
Water:	9	31	—	—	—	—	—	—	—
Sanitation/sewerage:	7	12	—	—	29	29	—	—	—
Energy:	55	50	107	95	104	104	83	83	83
Refuse:	114	131	120	92	—	—	—	—	—

Explanatory notes to MBRR A1 – Consolidated Budget summary

1. MBRR A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides key information in this regard.
4. The 2015/16 financial year indicates a surplus of R584,9 million, R660,9 million and R833,5 million for the indicated financial years before the transfer of capital grants.
5. Capital expenditure is balanced by capital funding sources of which –
 - transfers recognised are reflected on the statement of financial performance;
 - borrowing is incorporated in the net cash from financing on the cash flow statement; and
 - internally-generated funds are financed from the accumulated surpluses from previous years. The amount is incorporated in the net cash from investing on the cash flow budget.
6. The city has been setting funds aside to expunge bullet long-term loans on their maturity.
7. Cognisance should be taken of the decrease in Other Revenue of 35,0% when compared to the 2014/15 financial year, mainly owing to a once off amount of R500,0 million for the sale of land during the 2014/15 financial year.

Table 33: MBRR A2 – Consolidated budgeted financial performance (revenue and expenditure by standard classification)

Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard									
Governance and administration	6 744 031	6 997 138	7 507 970	8 851 027	8 837 895	8 837 895	8 801 188	9 633 901	10 534 213
Executive and council	68 646	202 761	212 009	153 513	186 679	186 679	115 176	95 375	93 375
Budget and treasury office	6 486 689	6 543 786	7 119 551	7 721 480	7 722 155	7 722 155	8 373 584	9 207 139	10 106 592
Corporate services	188 695	250 591	176 410	976 034	929 061	929 061	312 427	331 387	334 245
Community and public safety	865 863	847 659	875 657	1 255 937	1 418 391	1 418 391	1 131 882	1 158 753	1 194 463
Community and social services	62 736	44 108	30 741	49 769	76 522	76 522	53 546	48 970	39 543
Sport and recreation	48 349	65 708	46 981	26 029	28 018	28 018	19 994	20 394	21 237
Public safety	61 681	51 369	211 165	121 694	225 058	225 058	204 695	205 175	205 654
Housing	617 180	594 252	472 902	941 814	972 111	972 111	731 636	755 806	793 264
Health	75 917	92 221	113 867	116 632	116 682	116 682	122 011	128 408	134 766
Economic and environmental services	692 865	1 313 853	1 441 328	1 620 022	1 636 589	1 636 589	1 863 543	1 871 731	1 949 717
Planning and development	112 366	124 677	268 364	259 065	268 582	268 582	262 857	236 529	246 462
Road transport	579 961	1 188 372	1 171 599	1 360 400	1 366 600	1 366 600	1 600 410	1 634 913	1 702 953
Environmental protection	539	804	1 365	557	1 407	1 407	276	289	301
Trading services	11 673 197	12 384 987	13 308 244	15 546 372	15 625 572	15 625 572	16 765 118	18 177 098	19 704 918
Electricity	8 018 669	8 456 056	8 685 043	10 208 624	10 201 624	10 201 624	10 991 099	11 900 014	12 835 810
Water	2 406 878	2 339 042	2 589 954	3 321 984	3 405 684	3 405 684	3 711 560	4 041 460	4 403 313
Waste water management	697 383	949 848	1 197 926	979 669	979 669	979 669	887 831	947 922	1 054 077
Waste management	550 267	640 040	835 321	1 036 095	1 038 595	1 038 595	1 174 628	1 287 702	1 411 719
Other	170 161	190 663	254 862	210 526	215 628	215 628	187 260	195 682	204 093
Total Revenue - Standard	20 146 117	21 734 299	23 388 061	27 483 884	27 734 074	27 734 074	28 748 991	31 037 165	33 587 404
Expenditure - Standard									
Governance and administration	2 706 484	3 404 415	4 403 849	5 117 742	5 141 034	5 141 034	5 130 232	5 625 564	6 426 278
Executive and council	447 279	544 472	808 556	1 398 270	1 513 166	1 513 166	1 417 378	1 436 330	1 509 375
Budget and treasury office	638 375	786 393	537 597	629 788	428 811	428 811	691 049	1 056 241	1 658 180
Corporate services	1 620 830	2 073 550	3 057 696	3 089 684	3 199 057	3 199 057	3 021 805	3 132 993	3 258 723
Community and public safety	3 018 338	3 403 843	3 666 667	3 490 120	3 596 209	3 596 209	3 733 359	3 822 098	4 024 049
Community and social services	408 105	464 389	485 799	573 424	603 280	603 280	650 470	626 103	655 119
Sport and recreation	653 819	658 627	620 440	620 487	628 091	628 091	444 000	466 314	489 930
Public safety	1 216 347	1 437 916	1 750 264	1 254 375	1 436 578	1 436 578	1 738 320	1 772 614	1 869 279
Housing	464 195	539 729	408 720	595 882	501 075	501 075	438 177	469 869	496 378
Health	275 872	303 183	401 444	445 953	427 184	427 184	462 391	487 198	513 343
Economic and environmental services	1 664 459	1 891 189	2 087 070	2 234 764	2 377 046	2 377 046	2 272 994	2 395 180	2 510 497
Planning and development	272 957	353 981	599 259	648 312	757 750	757 750	741 132	766 110	797 114
Road transport	1 335 610	1 495 127	1 425 957	1 528 513	1 567 106	1 567 106	1 505 049	1 600 803	1 683 586
Environmental protection	55 891	42 081	61 855	57 939	52 190	52 190	26 813	28 268	29 797
Trading services	10 611 895	11 010 047	12 114 175	12 784 430	13 272 817	13 272 817	14 381 827	15 824 667	16 949 631
Electricity	7 262 242	7 698 533	8 740 810	8 723 960	9 153 758	9 153 758	9 536 368	10 480 135	11 228 966
Water	2 081 947	1 919 994	2 215 469	2 813 610	2 879 925	2 879 925	3 291 217	3 655 415	3 948 386
Waste water management	375 624	408 889	542 255	607 803	551 135	551 135	553 715	601 761	628 540
Waste management	892 082	982 631	615 641	639 057	687 999	687 999	1 000 526	1 087 355	1 143 739
Other	170 745	171 356	173 136	212 900	202 611	202 611	192 505	201 779	211 282
Total Expenditure - Standard	18 171 921	19 880 850	22 444 898	23 839 956	24 589 717	24 589 717	25 710 916	27 869 289	30 121 737
Surplus/(Deficit) for the year	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes to MBRR A2 – Consolidated budgeted financial performance (revenue and expenditure by standard classification)

1. MBRR A2 provides an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas.
2. It should be noted that the total revenue on this table includes capital revenues (transfers recognised – capital) and therefore does not balance with the operating revenue shown on MBRR Table A4.
3. It should be noted that, as a general principle, the revenues for the trading services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from the property rates revenue and other revenue sources.

Table 34: MBRR A3 – Consolidated budgeted financial performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote									
City Planning and Development	67 755	93 952	147 643	136 042	136 042	136 042	129 674	132 283	139 955
Corporate & Shared Services	99 489	96 726	76 686	722 892	722 672	722 672	102 508	86 207	83 784
Economic Development	2 278	1 230	42 641	81 375	90 891	90 891	90 390	59 527	59 865
Emergency Services	47 604	63 420	71 178	70 013	85 807	85 807	70 689	74 346	77 983
Environmental Management	683 595	799 770	996 183	1 184 002	1 195 535	1 195 535	139 983	144 667	149 053
Group Financial Services	6 539 132	6 618 108	7 181 074	7 788 796	7 789 501	7 789 501	8 449 183	9 319 205	10 224 021
Housing & Human Settlement	598 154	576 320	452 276	919 376	949 673	949 673	711 662	734 934	771 494
Group Information & Communication Te	1 065	49 093	140	17	17	17	1 790	218	19
Metro Police Services	173 336	172 352	330 253	253 225	340 845	340 845	202 349	202 724	203 099
Office of the City Manager	68 639	198 571	207 914	150 000	182 160	182 160	250 000	280 000	290 000
Service Delivery and Transformation	285 954	100 839	142 743	70 756	82 235	82 235	1 441 046	1 563 573	1 697 754
Water and Sanitation Department	3 102 907	3 287 059	3 786 730	4 300 111	4 383 811	4 383 811	4 597 964	4 987 891	5 455 834
Energy and Electricity Department	7 824 278	8 427 727	8 665 180	10 207 557	10 200 557	10 200 557	10 840 643	11 699 537	12 625 312
Transport	507 166	1 102 175	1 135 962	1 282 284	1 288 484	1 288 484	1 485 608	1 518 595	1 585 123
Other Votes	144 766	146 959	151 459	317 440	285 844	285 844	235 503	233 456	224 107
Total Revenue by Vote	20 146 117	21 734 299	23 388 061	27 483 884	27 734 074	27 734 074	28 748 991	31 037 165	33 587 404
Expenditure by Vote to be appropriated									
City Planning and Development	235 888	216 233	264 868	297 219	306 877	306 877	304 449	317 381	336 107
Corporate & Shared Services	561 227	657 559	1 458 383	1 433 843	1 452 628	1 452 628	1 308 669	1 354 487	1 405 816
Economic Development	45 945	168 358	293 545	293 575	387 272	387 272	391 472	401 138	410 886
Emergency Services	394 382	448 841	524 102	537 494	550 884	550 884	576 004	608 336	642 485
Environmental Management	1 178 144	1 231 070	768 940	672 987	761 006	761 006	358 187	376 427	395 303
Group Financial Services	1 061 224	1 384 647	1 269 771	1 303 284	1 197 963	1 197 963	1 465 401	1 866 024	2 511 806
Housing & Human Settlement	396 992	490 834	323 669	529 536	386 651	386 651	366 826	395 306	418 494
Group Information & Communication Te	318 615	403 325	448 333	553 174	618 300	618 300	533 650	553 205	573 095
Metro Police Services	977 861	1 158 591	1 533 317	1 418 259	1 587 011	1 587 011	1 789 763	1 827 706	1 928 284
Office of the City Manager	97 504	181 599	171 654	232 528	439 006	439 006	264 063	272 522	281 126
Service Delivery and Transformation	2 841 139	2 831 585	2 956 216	3 118 079	2 945 563	2 945 563	4 432 871	4 621 491	4 834 558
Water and Sanitation Department	2 350 998	2 210 782	2 466 986	3 055 683	3 203 253	3 203 253	3 400 902	3 797 851	4 101 758
Energy and Electricity Department	5 993 936	6 491 812	7 562 225	7 611 500	8 005 939	8 005 939	8 136 834	9 023 573	9 713 323
Transport	894 782	954 608	1 080 769	1 227 723	1 259 189	1 259 189	978 004	1 046 678	1 101 101
Other Votes	823 284	1 051 005	1 322 119	1 555 073	1 488 175	1 488 175	1 403 824	1 407 162	1 467 596
Total Expenditure by Vote	18 171 921	19 880 850	22 444 898	23 839 956	24 589 717	24 589 717	25 710 916	27 869 289	30 121 737
Surplus/(Deficit) for the year	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes to MBRR A3 – Consolidated budgeted financial performance (revenue and expenditure by municipal vote)

MBRR A3 provides an overview of the budgeted financial performance in relation to the revenue (including capital transfers and contributions) and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the City's organisational structure. This indicates the operating surplus or deficit of a vote.

Table 35: MBRR A4 – Consolidated budgeted financial performance (revenue and expenditure)

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	3 357 657	3 999 446	4 432 342	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	7 523 804	8 131 247	8 310 983	9 613 283	9 613 283	9 613 283	10 471 749	11 307 889	12 210 920
Service charges - water revenue	1 954 999	2 189 901	2 433 816	2 915 881	2 999 881	2 999 881	3 386 947	3 701 968	4 047 301
Service charges - sanitation revenue	524 567	596 651	663 504	745 935	745 935	745 935	806 647	882 710	966 138
Service charges - refuse revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Service charges - other	160 002	114 134	135 715	289 070	301 570	301 570	152 581	159 447	166 303
Rental of facilities and equipment	100 016	105 914	112 857	268 884	264 965	264 965	112 907	118 026	123 141
Interest earned - external investments	52 934	62 828	52 428	66 622	66 824	66 824	70 600	107 170	112 391
Interest earned - outstanding debtors	265 721	276 806	326 816	227 379	227 253	227 253	216 338	228 764	241 531
Dividends received	–	–	–	–	–	–	–	–	–
Fines	4 556	37 645	196 886	111 402	199 022	199 022	196 691	196 812	196 932
Licences and permits	52 426	58 659	55 801	58 578	58 578	58 578	57 680	60 185	62 687
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	2 322 772	2 592 463	2 861 382	3 174 408	3 377 197	3 377 197	3 670 241	3 971 581	4 312 525
Other revenue	2 094 893	810 404	923 020	1 623 216	1 411 626	1 411 626	821 284	827 292	847 189
Gains on disposal of PPE	27 112	9 814	1 693	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	18 921 460	19 583 872	21 275 353	24 939 484	25 110 962	25 110 962	26 295 831	28 530 226	30 955 278
Expenditure By Type									
Employee related costs	4 815 285	5 326 478	6 085 986	6 599 935	6 497 928	6 497 928	7 058 527	7 454 457	7 871 707
Remuneration of councillors	91 453	92 573	96 789	109 043	109 637	109 637	116 298	127 763	140 169
Debt impairment	903 950	951 619	1 400 623	650 518	761 280	761 280	1 063 228	1 745 377	1 901 033
Depreciation & asset impairment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Finance charges	633 215	731 900	813 986	898 191	937 453	937 453	1 029 556	1 110 511	1 194 244
Bulk purchases	6 172 120	6 692 682	7 028 473	8 129 270	8 138 665	8 138 665	8 795 118	9 521 345	10 307 108
Other materials	528 402	451 353	324 316	410 262	316 101	316 101	369 258	381 738	394 166
Contracted services	1 567 845	1 855 351	1 875 767	2 002 023	2 419 396	2 419 396	1 975 982	2 027 236	2 089 774
Transfers and grants	21 496	17 290	22 007	262 327	257 166	257 166	259 298	267 387	268 475
Other expenditure	2 263 069	2 335 538	3 400 973	3 662 046	4 028 112	4 028 112	3 854 871	3 969 055	4 605 005
Loss on disposal of PPE	112 039	295 194	153 300	–	1	1	–	–	–
Total Expenditure	18 171 921	19 880 850	22 444 898	23 839 956	24 589 717	24 589 717	25 710 916	27 869 289	30 121 737
Surplus/(Deficit)	749 539	(296 977)	(1 169 545)	1 099 528	521 245	521 245	584 915	660 937	833 541
Transfers recognised - capital	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 974 196	1 854 568	945 127	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Taxation	–	1 118	1 963	–	–	–	–	–	–
Surplus/(Deficit) after taxation	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667

Explanatory notes to MBRR A4 – Consolidated budgeted financial performance (revenue and expenditure)

1. Total revenue equates to R26,3 billion in 2015/16 and escalates to R31,0 billion by 2017/18. This represents a year-on-year increase of 8,5% for the 2016/17 and the 2017/18 financial years.
2. Revenue to be generated from property rates represents R5,2 billion in the 2015/16 financial year and increases to R6,3 billion by 2017/18. This represents 19,9% of the operating revenue base (2015/16) of the City and therefore remains a significant funding source for the Municipality.
3. Service charges related to electricity, water, sanitation, refuse removal and other in total, constitute the biggest component of the City's revenue basket. They total R15,9 billion for the 2015/16 financial year and increase to R18,7 billion by 2017/18. This growth can mainly be attributed to the increase in the bulk prices of electricity and water. For the 2015/16 financial year, service charges amount to 60,5% of the total revenue base.
4. Transfers recognised – operating includes equitable share, fuel levy and other operating grants from national and provincial government.
5. Cognisance should be taken of the decrease in Other Revenue of 35,0% when compared to the 2014/15 financial year, mainly owing to a once off amount of R500,0 million for the sale of land in the 2014/15 financial year.

Table 36: MBRR A5 – Consolidated budgeted capital expenditure by vote, standard classification and funding

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
City Planning and Development	2 577	4 904	2 968	500	20 500	20 500	30 000	10 000	20 000
Corporate & Shared Services	886	13 707	98 404	1 000	18 236	18 236	23 407	39 900	35 000
Economic Development	1 897	10 944	1 500	2 500	2 500	2 500	67 100	94 500	92 000
Emergency Services	27 468	30 599	17 728	23 037	23 037	23 037	6 000	6 000	6 000
Environmental Management	83 585	194 051	89 095	44 100	60 092	60 092	98 000	122 000	100 000
Group Financial Services	22 803	14 940	7 894	750	780	780	35 250	25 000	40 000
Housing & Human Settlement	607 647	581 514	450 138	901 305	926 921	926 921	670 500	688 885	719 258
Group Information & Communication Te	150 311	164 947	140 555	91 800	91 800	91 800	96 500	155 500	140 500
Metro Police Services	24 894	30 972	51 033	9 000	9 000	9 000	10 000	10 000	10 000
Office of the City Manager	50 304	196 070	200 951	218 450	371 140	371 140	280 000	280 000	290 000
Service Delivery and Transformation	—	—	—	—	—	—	—	—	—
Water and Sanitation Department	717 021	865 568	939 936	498 746	484 746	484 746	355 000	322 329	335 688
Energy and Electricity Department	622 893	702 972	422 956	642 500	625 500	625 500	447 500	580 171	659 812
Transport	690 603	1 429 377	1 540 950	1 561 470	1 561 470	1 561 470	1 473 085	1 477 854	1 531 868
Other Votes	66 588	313 373	246 380	156 329	176 560	176 560	163 551	156 000	166 000
Capital multi-year expenditure sub-total	3 069 479	4 553 939	4 210 487	4 151 487	4 372 281	4 372 281	3 755 893	3 968 139	4 146 126
Single-year expenditure to be appropriated									
City Planning and Development	—	—	—	—	—	—	—	—	—
Corporate & Shared Services	—	3 893	3 289	—	—	—	—	—	—
Economic Development	—	1 487	—	—	—	—	10 900	8 500	11 000
Emergency Services	13	1 486	—	—	—	—	—	—	—
Environmental Management	—	—	7 986	15 000	15 000	15 000	5 000	5 000	5 000
Group Financial Services	—	—	6 991	—	—	—	—	—	—
Housing & Human Settlement	15 000	(15 000)	—	—	—	—	—	—	—
Group Information & Communication Te	—	—	—	—	—	—	75 773	200	—
Metro Police Services	—	4 698	(170)	—	—	—	—	—	—
Office of the City Manager	—	—	—	1 500	1 500	1 500	—	—	—
Service Delivery and Transformation	—	—	—	—	—	—	—	—	—
Water and Sanitation Department	24 155	—	—	—	—	—	—	—	—
Energy and Electricity Department	—	—	—	—	—	—	—	—	—
Transport	5 336	—	—	—	—	—	—	—	—
Other Votes	877	—	—	—	—	—	9 000	10 000	—
Capital single-year expenditure sub-total	45 382	(3 436)	18 095	16 500	16 500	16 500	100 673	23 700	16 000
Total Capital Expenditure - Vote	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Capital Expenditure - Standard									
Governance and administration	218 765	406 815	476 059	336 029	420 840	420 840	381 481	321 600	314 500
Executive and council	56 455	209 003	220 331	187 229	254 968	254 968	112 801	93 000	91 000
Budget and treasury office	—	—	—	—	—	—	30 000	20 000	25 000
Corporate services	162 310	197 812	255 727	148 800	165 872	165 872	238 680	208 600	198 500
Community and public safety	799 228	1 059 106	810 054	1 096 442	1 177 005	1 177 005	941 500	943 385	975 258
Community and social services	66 808	47 252	26 189	17 600	39 448	39 448	34 000	65 500	60 000
Sport and recreation	44 633	341 839	230 813	112 000	134 400	134 400	136 000	118 000	129 000
Public safety	52 375	66 256	68 591	32 037	32 037	32 037	16 000	16 000	16 000
Housing	622 647	566 514	450 138	901 305	926 921	926 921	670 500	688 885	719 258
Health	12 765	37 245	34 324	33 500	44 200	44 200	85 000	55 000	51 000
Economic and environmental services	692 638	1 440 995	1 529 042	1 565 770	1 565 770	1 565 770	1 554 085	1 583 854	1 637 868
Planning and development	2 864	15 622	2 683	2 800	2 800	2 800	78 000	103 000	103 000
Road transport	685 376	1 417 439	1 520 066	1 561 470	1 561 470	1 561 470	1 473 085	1 477 854	1 531 868
Environmental protection	4 398	7 934	6 294	1 500	1 500	1 500	3 000	3 000	3 000
Trading services	1 371 793	1 609 922	1 376 967	1 156 246	1 211 666	1 211 666	969 500	1 132 000	1 226 500
Electricity	622 893	702 972	422 956	642 500	625 500	625 500	447 500	580 171	659 812
Water	178 328	203 484	221 578	149 600	145 600	145 600	149 929	142 329	120 900
Waste water management	562 849	662 084	718 358	349 146	425 566	425 566	355 071	380 000	424 788
Waste management	7 723	41 383	14 075	15 000	15 000	15 000	17 000	29 500	21 000
Other	32 438	33 665	36 460	13 500	13 500	13 500	10 000	11 000	8 000
Total Capital Expenditure - Standard	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
Funded by:									
National Government	1 167 094	2 076 699	2 097 658	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Provincial Government	42 563	60 066	5 000	15 129	27 304	27 304	40 551	52 000	28 000
District Municipality	—	—	—	—	—	—	—	—	—
Other transfers and grants	15 000	14 780	12 091	—	4 500	4 500	4 067	200	—
Transfers recognised - capital	1 224 657	2 151 546	2 114 749	2 544 400	2 623 113	2 623 113	2 453 113	2 506 939	2 632 126
Public contributions & donations	—	86 435	93 818	80 100	76 100	76 100	168 407	134 900	130 000
Borrowing	—	2 126 588	1 493 166	1 500 000	1 500 000	1 500 000	1 200 000	1 200 000	1 200 000
Internally generated funds	1 890 203	185 935	526 849	43 487	189 569	189 569	35 000	150 000	200 000
Total Capital Funding	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126

Explanatory notes to MBRR A5 – Consolidated budgeted capital expenditure by vote, standard classification and funding source

1. MBRR A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations), capital expenditure by standard classification and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA states that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2015/16, R3 755,9 million has been allocated of the total capital budget, which totals 97,4%.
3. Single-year capital expenditure has been appropriated at R100,7 million for the 2015/16 financial year and relates to expenditure that will be incurred during the specific budget year such as the Interactive Digital Centre and Operation Reclaim.
4. The capital programme is funded from national and provincial grants and transfers, public contributions and donations, borrowing and internally-generated funds. For 2015/16, capital transfers total R2,5 billion and escalate to R2,6 billion by 2017/18. Borrowing has been provided at R1,2 billion per annum over the medium-term, with internally-generated funding totalling R35,0 million, for the 2015/16 financial year. The total own funding amounts to R203,4 million (public contributions and donations included).

Table 37: MBRR A6 – Consolidated budgeted financial position

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS									
Current assets									
Cash	643 927	740 968	224 867	247 794	227 201	227 201	241 124	263 309	288 248
Call investment deposits	323 852	636 003	622 949	2 445 442	976 275	976 275	1 632 776	2 641 247	4 186 173
Consumer debtors	2 734 235	3 146 868	2 534 752	3 203 668	2 543 150	2 543 150	2 857 768	3 130 896	3 353 398
Other debtors	658 210	543 371	652 312	613 612	683 754	683 754	720 978	732 308	770 460
Current portion of long-term receivables	112 121	122 270	164 075	181 784	220 344	220 344	267 418	288 703	314 301
Inventory	417 462	402 239	391 916	447 768	430 536	430 536	473 603	520 978	573 075
Total current assets	4 889 807	5 591 718	4 590 871	7 140 067	5 081 260	5 081 260	6 193 667	7 577 442	9 485 655
Non current assets									
Long-term receivables	94 216	104 226	108 214	144 047	137 230	137 230	161 230	173 174	187 169
Investments	87 623	86 540	40 219	207 377	100 711	100 711	44 110	80 255	85 038
Investment property	1 002 174	955 258	864 678	968 363	918 743	918 743	957 381	1 016 989	1 023 152
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	19 523 983	22 737 314	26 125 715	29 858 641	29 760 320	29 760 320	33 427 936	37 616 264	40 879 135
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	450 066	459 744	392 034	271 973	350 024	350 024	324 173	297 778	225 307
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	21 158 061	24 343 083	27 530 859	31 450 401	31 267 027	31 267 027	34 914 830	39 184 461	42 399 800
TOTAL ASSETS	26 047 868	29 934 802	32 121 730	38 590 469	36 348 287	36 348 287	41 108 496	46 761 903	51 885 456
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	476 258	620 201	520 693	792 690	538 347	538 347	587 251	709 917	863 393
Consumer deposits	406 953	421 670	413 751	486 962	422 201	422 201	430 766	439 525	448 647
Trade and other payables	5 133 671	5 511 543	5 448 131	5 463 001	5 209 333	5 209 333	5 041 703	5 347 660	5 679 168
Provisions	1 611	–	–	4 385	2 405	2 405	4 405	4 837	5 312
Total current liabilities	6 018 493	6 553 414	6 382 575	6 747 038	6 172 287	6 172 287	6 064 125	6 501 939	6 996 519
Non current liabilities									
Borrowing	6 269 514	7 780 137	8 790 854	9 999 396	9 924 681	9 924 681	11 468 241	13 207 636	14 048 889
Provisions	1 803 247	1 997 709	2 401 595	2 141 796	2 540 089	2 540 089	2 847 996	3 167 830	3 499 280
Total non current liabilities	8 072 761	9 777 846	11 192 449	12 141 192	12 464 770	12 464 770	14 316 237	16 375 466	17 548 169
TOTAL LIABILITIES	14 091 254	16 331 260	17 575 025	18 888 230	18 637 057	18 637 057	20 380 362	22 877 406	24 544 688
NET ASSETS	11 956 614	13 603 542	14 546 706	19 702 239	17 711 230	17 711 230	20 728 135	23 884 497	27 340 768
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	11 586 460	13 234 309	14 293 456	19 334 078	17 433 329	17 433 329	20 463 076	23 628 951	27 094 714
Reserves	370 154	364 618	248 635	356 047	269 978	269 978	260 444	250 931	241 439
Minorities' interests	–	4 615	4 615	12 114	7 922	7 922	4 615	4 615	4 615
TOTAL COMMUNITY WEALTH/EQUITY	11 956 614	13 603 542	14 546 706	19 702 239	17 711 230	17 711 230	20 728 135	23 884 497	27 340 768

Explanatory notes to MBRR A6 – Consolidated Budgeted financial position

1. MBRR A6 is consistent with international standards of good financial management practice.
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents assets less liabilities as “accounting” community wealth. The order of items within each group illustrates items in order of liquidity, ie assets readily converted to cash or liabilities immediately required to be met from cash appear first.
3. This table is supported by an extensive table of notes (MBRR SA3) which provides a detailed analysis of the major components of a number of items, including –
 - call investment deposits;
 - consumer debtors;
 - property, plant and equipment;
 - trade and other payables;
 - non-current provisions;
 - changes in net assets; and
 - reserves.
4. Included in the Borrowing and under Assets is the construction cost of Tshwane House as a result of the PPP agreement entered into. An amount of R1,8 billion, R2,5 billion and R2,8 billion for the 2015/16, 2016/17 and 2017/18 financial years respectively have been included.
5. The municipal equivalent of equity is community wealth or equity. The justification is that ownership and the net assets of the Municipality belong to the community.
6. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the Municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption (92%) should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 38: MBRR A7 – Consolidated budgeted cash flows

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	15 055 620	15 700 846	17 811 442	20 133 932	20 254 945	20 254 945	4 817 476	5 301 984	5 834 941
Service charges	–	–	–	409 359	236 419	236 419	14 588 169	15 814 615	17 166 431
Other revenue	–	–	–	4 613	7 271	7 271	1 178 291	1 191 564	1 218 917
Government - operating	2 322 772	2 462 714	2 866 274	3 166 498	3 377 197	3 377 197	3 666 857	3 971 581	4 312 525
Government - capital	1 224 657	2 043 863	2 118 287	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Interest	52 934	62 828	52 428	96 624	96 600	96 600	193 141	236 858	250 790
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(13 959 880)	(16 215 444)	(18 833 921)	(20 752 885)	(21 742 305)	(21 742 305)	(21 907 225)	(23 189 885)	(24 977 818)
Finance charges	(633 215)	(731 900)	(813 986)	(898 191)	(937 453)	(937 453)	(1 029 556)	(1 110 511)	(1 194 244)
Transfers and Grants	(21 496)	(17 290)	(22 007)	(236 673)	(257 166)	(257 166)	(259 298)	(267 387)	(268 475)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 041 593	3 305 617	3 178 516	4 467 677	3 658 620	3 658 620	3 701 015	4 455 759	4 975 194
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(27 823)	(131 772)	16 160	–	–	–	–	–	–
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	48 553	48 553	48 553	48 553	–	–
Decrease (increase) in non-current investments	–	–	–	(100 000)	(60 492)	(60 492)	56 007	(36 145)	(4 783)
Payments									
Capital assets	(4 671 948)	(4 528 695)	(4 594 145)	(4 012 608)	(4 269 986)	(4 269 986)	(3 783 366)	(3 922 744)	(4 091 520)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 699 771)	(4 660 467)	(4 577 985)	(4 064 055)	(4 281 925)	(4 281 925)	(3 678 806)	(3 958 889)	(4 096 302)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 022 304	4 142 000	1 600 000	1 500 000	1 500 000	1 500 000	1 200 000	1 200 000	1 500 000
Increase (decrease) in consumer deposits	–	–	–	23 200	8 401	8 401	8 565	8 732	8 902
Payments									
Repayment of borrowing	(306 788)	(2 377 957)	(729 686)	(634 301)	(517 654)	(517 654)	(560 350)	(674 945)	(817 929)
NET CASH FROM/(USED) FINANCING ACTIVITIES	715 515	1 764 043	870 314	888 898	990 747	990 747	648 215	533 787	690 974
NET INCREASE/ (DECREASE) IN CASH HELD	57 337	409 193	(529 155)	1 292 520	367 442	367 442	670 424	1 030 656	1 569 865
Cash/cash equivalents at the year begin:	910 442	967 778	1 376 971	1 400 716	836 034	836 034	1 203 476	1 873 900	2 904 557
Cash/cash equivalents at the year end:	967 778	1 376 971	847 816	2 693 236	1 203 476	1 203 476	1 873 900	2 904 557	4 474 421

Explanatory notes to MBRR A7 – Consolidated budgeted cash flow statement

- The budgeted cash flow statement is the first measurement to determine if the budget is funded.
- The cash flow statement shows the expected level of cash inflow versus cash outflow that is likely to result from the implementation of the budget.
- The draft 2015/16 MTREF provides for a net increase in cash of R670,4 million, resulting in an overall projected positive cash position of R1 873,9 million at year end.
- The draft 2015/16 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium term.
- Cash and cash equivalents total R2,9 billion at the end of the 2016/17 financial year and escalate to R4,5 billion by 2017/18.
- The repayment of borrowing to the amount of R560,4 million, R674,9 million and R817,9 million for the 2015/16, 2016/17 and 2017/18 financial years respectively is based on the capital repayment due in that financial year calculated in terms of the loan agreement.

Table 39: MBRR A8 – Consolidated cash-backed reserves or accumulated surplus reconciliation

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available									
Cash/cash equivalents at the year end	967 778	1 376 971	847 816	2 693 236	1 203 476	1 203 476	1 873 900	2 904 557	4 474 421
Other current investments > 90 days	0	–	–	(0)	0	(0)	0	(0)	(0)
Non current assets - Investments	87 623	86 540	40 219	207 377	100 711	100 711	44 110	80 255	85 038
Cash and investments available:	1 055 401	1 463 512	888 035	2 900 613	1 304 187	1 304 187	1 918 010	2 984 811	4 559 459
Application of cash and investments									
Unspent conditional transfers	319 664	126 494	134 328	–	13 250	13 250	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	46 835	46 835	49 551	52 276	55 047
Other working capital requirements	1 354 303	1 770 622	2 067 966	1 609 351	1 966 513	1 966 513	1 579 008	1 612 817	1 688 468
Other provisions	378 486	194 462	403 883	28 495	93 960	93 960	147 827	153 677	159 501
Long term investments committed	502 477	340 607	450 854	803 928	612 810	612 810	803 928	1 185 143	1 671 313
Reserves to be backed by cash/investments	148 309	105 096	71 953	182 348	72 577	72 577	73 043	73 530	74 037
Total Application of cash and investments:	2 703 239	2 537 282	3 128 984	2 624 121	2 805 944	2 805 944	2 653 356	3 077 442	3 648 366
Surplus(shortfall)	(1 647 838)	(1 073 770)	(2 240 949)	276 492	(1 501 757)	(1 501 757)	(735 346)	(92 631)	911 093

Explanatory notes to MBRR A8 – Consolidated cash-backed reserves or accumulated surplus reconciliation

1. The cash-backed reserves or accumulated surplus reconciliation are aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities or commitments that exist.

Table 40: MBRR A9 – Consolidated asset management

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE									
Total New Assets	1 049 340	2 147 674	2 032 462	2 005 686	2 157 264	2 157 264	2 192 616	2 242 204	2 260 468
Infrastructure - Road transport	434 553	1 253 269	1 381 918	1 507 470	1 483 370	1 483 370	1 389 635	1 409 004	1 464 868
Infrastructure - Electricity	320 780	345 203	191 232	165 000	145 500	145 500	109 000	182 000	182 000
Infrastructure - Water	62 596	39 413	49 371	57 500	57 500	57 500	57 500	45 000	43 000
Infrastructure - Sanitation	10 199	4 000	3 919	1 500	1 500	1 500	—	—	—
Infrastructure - Other	20 197	93 348	97 849	68 100	167 592	167 592	214 307	255 900	252 500
Infrastructure	848 326	1 735 232	1 724 290	1 799 570	1 855 462	1 855 462	1 770 442	1 891 904	1 942 368
Community	102 839	325 914	264 224	141 000	188 592	188 592	216 000	200 500	173 000
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	53 495	(2 061)	(1 832)	—	—	—	57 100	91 100	90 100
Other assets	44 680	88 588	45 780	65 116	113 211	113 211	18 301	18 500	15 000
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	130 773	40 200	40 000
Total Renewal of Existing Assets	2 065 521	2 402 830	2 196 120	2 162 301	2 231 517	2 231 517	1 663 950	1 749 635	1 901 658
Infrastructure - Road transport	246 403	163 924	132 388	33 250	47 350	47 350	28 450	60 350	60 500
Infrastructure - Electricity	290 101	331 849	229 348	474 500	477 000	477 000	338 500	398 171	477 812
Infrastructure - Water	249 020	421 032	433 799	272 183	268 183	268 183	182 429	177 329	187 900
Infrastructure - Sanitation	419 005	401 192	452 846	167 563	157 563	157 563	115 071	100 000	104 788
Infrastructure - Other	43 122	48 306	47 528	18 000	28 000	28 000	67 000	61 500	40 000
Infrastructure	1 247 651	1 366 304	1 295 908	965 496	978 096	978 096	731 450	797 350	871 000
Community	62 536	273 238	268 134	170 000	197 000	197 000	151 000	123 000	153 000
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	569 191	568 514	451 789	900 805	926 421	926 421	675 500	696 285	726 158
Other assets	182 219	193 868	178 512	126 000	130 000	130 000	106 000	133 000	151 500
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	3 924	906	1 777	—	—	—	—	—	—
Total Capital Expenditure	680 957	1 417 193	1 514 306	1 540 720	1 530 720	1 530 720	1 418 085	1 469 354	1 525 368
Infrastructure - Road transport	610 881	677 052	420 580	639 500	622 500	622 500	447 500	580 171	659 812
Infrastructure - Electricity	311 617	460 445	483 170	329 683	325 683	325 683	239 929	222 329	230 900
Infrastructure - Water	429 204	405 192	456 765	169 063	159 063	159 063	115 071	100 000	104 788
Infrastructure - Sanitation	63 319	141 654	145 377	86 100	195 592	195 592	281 307	317 400	292 500
Infrastructure - Other	—	—	—	—	—	—	—	—	—
Infrastructure	2 095 977	3 101 536	3 020 199	2 765 066	2 833 558	2 833 558	2 501 892	2 689 254	2 813 368
Community	165 375	599 153	532 358	311 000	385 592	385 592	367 000	323 500	326 000
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	622 686	566 453	449 957	900 805	926 421	926 421	732 600	787 385	816 258
Other assets	226 899	282 456	224 293	191 116	243 211	243 211	124 301	151 500	166 500
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	3 924	906	1 777	—	—	—	130 773	40 200	40 000
TOTAL CAPITAL EXPENDITURE - Asset class	3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	4 060 554	4 452 317	4 493 308	6 591 434	5 684 428	5 684 428	6 749 101	7 846 986	8 978 290
Infrastructure - Electricity	3 399 174	3 660 552	3 770 358	4 306 527	4 254 752	4 254 752	4 590 728	5 024 225	5 528 442
Infrastructure - Water	3 968 631	4 306 309	4 650 177	4 740 874	4 904 492	4 904 492	5 097 748	5 262 070	5 431 344
Infrastructure - Sanitation	—	—	—	447 972	123 774	123 774	210 168	284 887	362 856
Infrastructure - Other	3 038 969	4 701 202	7 713 020	5 617 437	7 862 579	7 862 579	8 074 669	8 312 680	8 521 146
Infrastructure	14 467 328	17 120 379	20 626 863	21 704 244	22 830 025	22 830 025	24 722 414	26 730 847	28 822 077
Community	1 469 361	2 138 197	2 516 409	2 835 730	2 816 455	2 816 455	3 091 992	3 333 708	3 572 949
Heritage assets	26 059	25 751	25 751	25 686	25 751	25 751	25 751	25 751	25 751
Investment properties	1 002 174	955 258	864 678	968 363	918 743	918 743	957 381	1 016 989	1 023 152
Other assets	3 561 235	3 452 987	2 956 692	5 292 980	4 088 089	4 088 089	5 587 779	7 525 959	8 458 360
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	450 066	459 744	392 034	271 973	350 024	350 024	324 173	297 778	225 307
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	20 976 223	24 152 316	27 382 426	31 098 977	31 029 086	31 029 086	34 709 490	38 931 032	42 127 594
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Repairs and Maintenance by Asset Class	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Infrastructure - Road transport	131 773	188 529	118 214	162 879	156 798	156 798	120 794	125 022	129 148
Infrastructure - Electricity	300 409	358 972	411 507	288 440	290 629	290 629	386 114	399 628	412 816
Infrastructure - Water	133 621	106 040	54 603	143 519	151 599	151 599	231 797	239 910	247 827
Infrastructure - Sanitation	44 993	48 996	55 382	50 564	65 511	65 511	49 337	51 064	52 748
Infrastructure - Other	13 464	76 384	8 307	37 938	39 438	39 438	13 351	13 818	14 274
Infrastructure	624 259	778 921	648 013	683 340	703 974	703 974	801 393	829 442	856 813
Community	183 277	211 084	108 951	217 064	221 344	221 344	202 263	205 947	209 543
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	388 381	422 285	545 683	644 289	587 917	587 917	509 372	527 201	544 600
TOTAL EXPENDITURE OTHER ITEMS	2 258 963	2 543 160	2 545 325	2 661 033	2 637 213	2 637 213	2 701 808	2 827 010	2 961 012
Renewal of Existing Assets as % of total capex	66.3%	52.8%	51.9%	51.9%	50.8%	50.8%	43.1%	43.8%	45.7%
Renewal of Existing Assets as % of deprecn"	194.3%	212.5%	176.7%	193.7%	198.5%	198.5%	140.0%	138.4%	140.9%
R&M as a % of PPE	6.1%	6.2%	5.0%	5.2%	5.1%	5.1%	4.5%	4.2%	3.9%
Renewal and R&M as a % of PPE	16.0%	16.0%	13.0%	12.0%	12.0%	12.0%	9.0%	9.0%	8.0%

Explanatory notes to MBRR A9 – Consolidated asset management

1. MBRR A9 provides an overview of the municipal capital allocations to building new assets, renewing existing assets, and spending on repairs and maintenance by asset class.
2. In terms of the National Treasury MFMA Circulars 55 and 66, at least 40% of the capital budget must be allocated to the renewal of existing assets. Asset renewal equates to 43,1%, 43,8% and 45,7% of the capital budget for the 2015/16, 2016/17 and 2017/18 financial years respectively. Repairs and maintenance as percentages of PPE equate to 4,5%, 4,2% and 3,9% for the 2015/16, 2016/17 and 2017/18 financial years respectively. In terms of the National Treasury's MFMA Circular 55, only the primary cost related to repairs and maintenance has been included in the MTREF. The increase in property, plant and equipment impact negatively on the above percentage owing to the provision made for Tshwane House.
3. Renewal and repairs and maintenance as percentages of PPE equate to 8,7% on average over the medium term (9,0% for 2015/16). It should however be noted that the significant increase in PPE, owing to the provision made for Tshwane House, impacts negatively on this percentage.

Table 41: MBRR A10 – Consolidated basic service delivery measurement

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets									
Water:									
Piped water inside dwelling	750 999	838 090	849 070	857 190	812 732	812 732	822 577	822 577	822 577
Piped water inside yard (but not in dwelling)	66 465	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)	4 362	60 800	61 586	60 856	67 709	67 709	62 786	62 786	62 786
Other water supply (at least min.service level)	—	—	28 144	30 144	31 095	31 095	26 173	26 173	26 173
Minimum Service Level and Above sub-total	821 826	898 890	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	9 214	30 880	—	—	—	—	—	—	—
No water supply	—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total	9 214	30 880	—	—	—	—	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	638 552	758 260	762 450	767 450	723 935	723 935	733 780	733 780	733 780
Flush toilet (with septic tank)	11 755	—	—	—	—	—	—	—	—
Chemical toilet	14 158	—	—	—	—	—	1 700	1 700	1 700
Pit toilet (ventilated)	132 171	159 920	176 350	180 740	158 965	158 965	176 056	176 056	176 056
Other toilet provisions (> min.service level)	27 285	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total	823 921	918 180	938 800	948 190	882 900	882 900	911 536	911 536	911 536
Bucket toilet	—	—	—	—	9 071	9 071	—	—	—
Other toilet provisions (< min.service level)	—	—	—	—	7 589	7 589	—	—	—
No toilet provisions	7 119	11 590	—	—	11 976	11 976	—	—	—
Below Minimum Service Level sub-total	7 119	11 590	—	—	28 636	28 636	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Energy:									
Electricity (at least min.service level)	601 125	665 330	831 780	852 980	807 179	807 179	828 300	828 300	828 300
Electricity - prepaid (min.service level)	175 290	214 440	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total	776 415	879 770	831 780	852 980	807 179	807 179	828 300	828 300	828 300
Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
Other energy sources	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
Below Minimum Service Level sub-total	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Refuse:									
Removed at least once a week	717 091	798 290	818 480	855 870	911 536	911 536	911 536	911 536	911 536
Minimum Service Level and Above sub-total	717 091	798 290	818 480	855 870	911 536	911 536	911 536	911 536	911 536
Removed less frequently than once a week	51 807	—	—	—	—	—	—	—	—
Using communal refuse dump	4 609	131 480	120 320	92 320	—	—	—	—	—
Using own refuse dump	44 199	—	—	—	—	—	—	—	—
Other rubbish disposal	437	—	—	—	—	—	—	—	—
No rubbish disposal	12 897	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total	113 949	131 480	120 320	92 320	—	—	—	—	—
Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	89 666	110 000	130 000	230 000	413 085	413 085	413 085	413 085	413 085
Sanitation (free minimum level service)	89 666	110 000	130 000	140 000	140 000	140 000	120 000	126 000	132 000
Electricity/other energy (50kwh per household per month)	89 666	110 000	130 000	140 000	140 000	140 000	120 000	126 000	132 000
Refuse (removed at least once a week)	89 666	110 000	130 000	140 000	413 085	413 085	413 085	413 085	413 085
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	64 598	90 078	123 799	101 513	319 667	319 667	725 643	790 951	862 137
Sanitation (free sanitation service)	15 946	17 316	22 574	44 986	32 203	32 203	30 701	35 137	40 123
Electricity/other energy (50kwh per household per month)	92 069	115 721	148 739	86 959	87 235	87 235	167 490	189 934	214 897
Refuse (removed once a week)	40 454	61 817	92 688	111 184	369 069	369 069	424 430	466 873	513 560
Total cost of FBS provided (minimum social package)	213 067	284 932	387 800	344 643	808 174	808 174	1 348 264	1 482 895	1 630 717
Highest level of free service provided									
Property rates (R value threshold)	150 000	150 000	150 000	150 000	200 000	200 000	200 000	200 000	200 000
Water (kilolitres per household per month)	12	12	12	12	12	12	12	12	12
Sanitation (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)	22	25	27	30	30	30	32	35	39
Electricity (kwh per household per month)	100	100	100	100	100	100	100	100	100
Refuse (average litres per week)	85	85	85	85	85	85	85	85	85
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	16 322	22 341	16 634	73 782	73 782	73 782	82 107	91 134	100 191
Property rates (other exemptions, reductions and rebates)	146 894	201 069	149 702	295 127	295 127	295 127	328 429	364 535	400 762
Water	80 546	108 266	140 681	273 721	380 480	380 480	863 690	941 422	1 026 151
Sanitation	23 623	32 366	42 195	49 985	33 054	33 054	31 512	36 065	41 183
Electricity/other energy	107 935	136 303	167 310	190 075	100 283	100 283	192 543	218 344	247 041
Refuse	36 610	55 943	82 610	111 184	319 014	319 014	366 867	403 553	443 909
Municipal Housing - rental rebates	—	—	—	—	—	—	—	—	—
Housing - top structure subsidies	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total revenue cost of free services provided (total social package)	411 930	556 288	599 130	993 874	1 201 740	1 201 740	1 865 148	2 055 053	2 259 236

Explanatory notes to MBRR A10 – Consolidated basic service delivery measurement

1. MBRR A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for 120 000 households to be registered as indigent in 2015/16. This target will increase with approximately 8 000 with 2 000 exiting the programme (therefore an increase of 6 000 indigent households) per annum. These households are entitled to free basic services.
3. It is anticipated that these free basic services will cost (revenue cost) the Municipality R1 865,1 million in 2015/16, increasing to R2 259,2 million in 2017/18. This should be covered by the Municipality's equitable share allocation from national government.
4. It should be noted that a new calculation method was applied in the 2015/16 financial year, therefore not comparable to previous financial years:
 - Services to informal settlements included.
 - Registered indigent households of the city receives 12 kℓ water and 100 kWh of electricity free per month.
5. The number of households (formal and informal) in Tshwane increased from 606 025 (census 2001) to 911 536 (census 2011). This indicates a household growth rate of 5,0% per year.





2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

The goal of strengthening the link between the government's priorities and spending plans is to enhance service delivery that aims to improve the quality of life for all.

Enhanced political oversight of the budget process is therefore the key to strengthening the link between competing priorities, spending plans and fiscal realities. Section 53 of the MFMA requires the Executive Mayor of the Municipality to provide general political guidance in the budget process and to set priorities guiding budget preparation. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Executive Mayor must establish a budget steering committee to provide the Executive Mayor with technical assistance in discharging the responsibilities set out in section 53 of the Act.

The primary aims of the BSC are to ensure that –

- the proposals made by departments or regions and municipal entities will assist to achieve the set commitments as contained in the 2011/16 approved IDP;
- the City takes note in their planning of shifts in the development trajectory of the City as articulated in the Tshwane Vision 2055 outcomes;
- the proposed spending in line with the business plans will achieve the City's priorities; and
- the available resources are allocated in line with the City's priorities.

In preparation for the 2015/16 MTREF departments were invited to present their proposed business plans and draft budget, including inter alia the following at the Committee:

- The key functions carried out by the department.
- Achievements since the approval of the 2011/16 IDP.
- Challenges faced in the 2014/15 financial year in relation to carrying out the mandate.
- Summary of the planned key outputs leading up to the end of the term.

The outcomes and recommendations of the BSC confirmed the operationalisation of the strategic priorities of the City against the proposed programmes, projects and draft financial allocations.

The Tshwane Vision 2055 and the IDP are the primary reference points for preparing the MTREF.



2.1.1 BUDGET PROCESS OVERVIEW

In terms of section 21 of the MFMA, the Executive Mayor is required to table in Council, ten months before the start of the new financial year (August), a time schedule that sets out the process to revise the IDP and prepare the budget.

The Executive Mayor tabled the required IDP and budget time schedule in Council on 28 August 2014. Key dates that apply to the planning and budgeting process are the following:

Table 42: Summary of budget time schedule

MILESTONES (2015/16 MTREF)	TIMEFRAMES
Mid-year Review by National Treasury	26 January 2015
Approval of the Adjustment Budget	26 February 2015
Budget Steering Committee Hearings	12 - 13 and 16 -17 February 2015
Mayoral Lekgotla	20 – 22 February 2015
Tabling of the draft 2015/16 MTREF	26 March 2015
Public consultation and outreach	April 2015
Approval of Municipal Entities budgets by Board	30 April 2015
State of the Capital Address by Executive Mayor	14 May 2015
Delivery of the Budget Speech	22 May 2015
Approval of the Medium-term Budget, IDP and Tariffs	28 May 2015

2.1.2 INTEGRATED DEVELOPMENT PLAN AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The City's IDP is its principal strategic planning instrument. It directly guides and informs the City's planning, budget, management and development actions. This framework is rolled out as objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. This IDP is the fourth revision of the 2011-2016 IDP adopted by Council in May 2011. It contains six strategic objectives which address the City's strategy to achieve its mandate. While the IDP presents the strategic intent of the City, there is also an understanding of challenges in order to achieve the strategic objectives. The ultimate objective remains the approved implementation of the Municipality's five-year strategy and ensuring improved responsiveness to community needs over time. The process was influenced by various factors, including legislative requirements, stakeholder participation, policy imperatives and financial factors.

The Census 2011 data provided insight on some of the development challenges facing the City. They need to be overcome, while some other challenges are yet unknown and may arise owing to national and international economic and social events. In the interim, the City has developed a draft long-term strategy to achieve its outcomes and long-term vision, ie the Tshwane Vision 2055 and Growth and Development Strategy. These outcomes are the guiding principles that will frame the approach to planning in response to changing circumstances.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2014/15 MTREF, mid-year review and adjustment budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

2.1.3 FINANCIAL MODELLING AND KEY PLANNING DRIVERS

The Long-term Financial Model (LTFM) essentially informs the compilation of the MTREF with the emphasis on affordability and long-term sustainability. Although the LTFM is predominantly a financial planning tool to ensure long-term financial sustainability for the organisation, the financial planning process and LTFM run in parallel to ensure that the strategies and direction of the Municipality are at all times informed by best practice. One of the salient features of the LTFM is the attentiveness to ultimate sustainability, not only from a municipal finance perspective, but also in relation to service delivery in line with the GDS imperatives or priorities that drive the five-year Integrated Development Plan.

As with any organisation, municipalities can experience sustainability challenges if they do not have robust financial planning, management and governance in place that require consistent annual budgets and detailed quarterly financial position reviews.

Long-term financial planning is currently moving towards planning for achieving the Tshwane Vision 2055. The strategy further entail targeting a 100% spending of the capital budget, growth and a positive economic environment for investors.

Furthermore, the financial implications of the following programmes, which are part of the Tshwane Vision 2055, will form part of the future planning processes:

- Green economy.
- Enhancing residential precincts.
- Tshwane International Convention Centre.
- Symbio City.
- Pedestrianisation.
- Upgrading the inner city– beautification of Paul Kruger Street.
- Densification and mixed-use development.
- West Capital Development.
- Upgrading the inner city– Lilian Ngoyi Square.

2.1.4 COMMUNITY CONSULTATION

The tabling of the draft budget in Council was followed by the publication of the budget documentation and consultative meetings were scheduled in a regional manner and were widely advertised in the media, including newspapers, notices at libraries, the City of Tshwane website, etc.

In order to ensure effective participation and consultation:

- The draft IDP and budget were placed on the council website for perusal and comments.
- All libraries and customer care centres had copies available.
- It was widely advertised in the media and on bill boards.

All documents in the appropriate format (electronic and printed) were provided to the National Treasury and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

ECO PARK

Two parks per ward



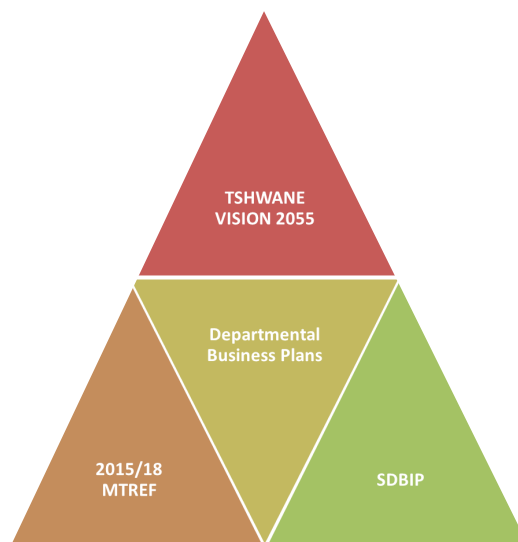
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Municipal Systems Act (MSA) states that each municipal council must, within a prescribed period after the shift of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality which (a) links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality; (b) aligns the resources and capacity of the municipality with the implementation of the plan; and (c) forms the policy framework and general basis on which annual budgets must be based.

In terms of the Municipal Systems Act (MSA) and Municipal Finance Management Act (MFMA), the City has in line with legislation developed five year IDPs and their annual revised plans. This IDP is the final revision of the 2011/16 IDP which was adopted by Council in May 2011. The document is supported by the Service Delivery Budget and Implementation Plan, the Medium Term Budget and Revenue Framework for the 2015/18 financial years, as well as departmental management plans which captures the core operations for departments and enables institutional performance monitoring. All of the plans presented in this review are premised on the principles and the outcomes of Tshwane Vision 2055.

The diagram below demonstrates that Tshwane Vision 2055 is the compass document which guides all of the work that the City does. This plan is translated into the 5 year Integrated Development Plan which is reviewed. It also depicts the relationship between the above-mentioned plans.

Figure 7: Relationship between City of Tshwane Plans



Strategic Focus of the 2011/ 16 IDP

In 2011, when the five year IDP was approved the theme: *“Consolidating service delivery, accelerating service delivery and strengthening the foundations for a new Tshwane: a city of excellence”* was agreed upon. To achieve the aspirations of the theme, strategic objectives and indicators were identified and these remain as per the amendment of the 2013/14 IDP as follows:

Provide sustainable services infrastructure and human settlement

Promote shared economic growth and job creation
Ensure sustainable, safer communities and integrated social development
Promote good governance and an active citizenry
Improved financial sustainability
Continued institutional development, transformation and innovation

Subsequently, through the development of Tshwane Vision 2055, the City has set a long term development agenda which will guide all future initiatives of the City. The long term vision of the City is as follows:

In 2055, Tshwane is liveable, resilient and inclusive whose citizens enjoy a high quality of life, have access to social, economic and enhanced political freedoms and where citizens are partners in the development of the African Capital City of excellence.

The Vision has set six outcomes which need to be achieved over the next four decades. These are:

Outcome 1: A resilient and resource efficient City
Outcome 2: A growing economy that is inclusive, diversified and competitive
Outcome 3: A City with quality infrastructure development that supports liveable communities
Outcome 4: An equitable City that supports happiness, social cohesion, safety and healthy citizens
Outcome 5: An African Capital City that promotes excellence and innovative governance solutions
Outcome 6: South Africa's Capital with an activist citizenry that is engaging, aware of their rights and presents themselves as partners in tackling societal challenges

The alignment between the Tshwane Vision 2055 Outcomes and the approved Strategic Objectives of the IDP is depicted in the diagram below.

Figure 8: Alignment of the Tshwane Vision 2055 outcomes with the 2011/16 IDP approved strategic objectives

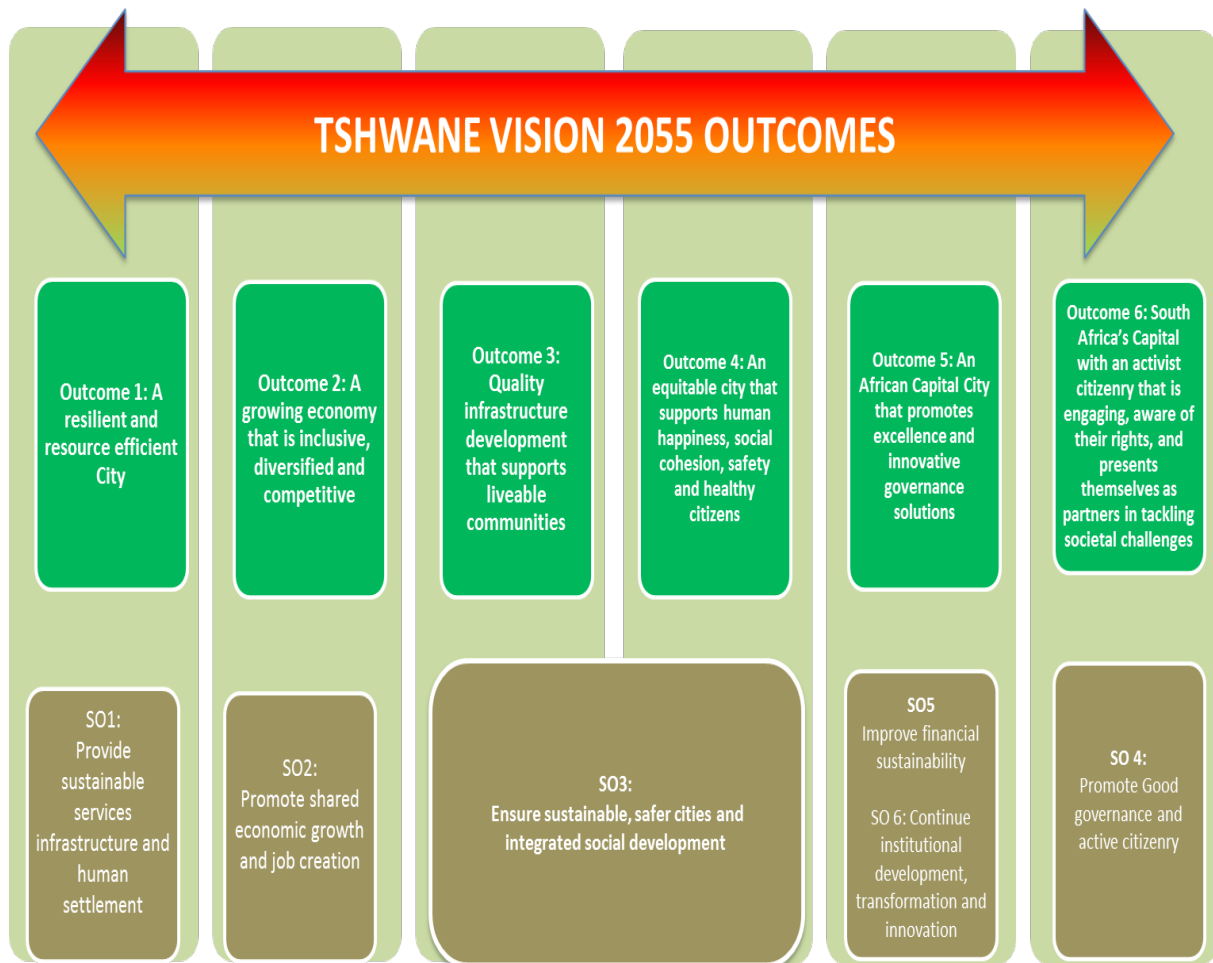


Table 43: MBRR SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Provide sustainable services infrastructure and human settlement	11 261 585	12 131 137	13 040 626	14 859 313	14 911 013	14 911 013	16 157 700	17 501 537	18 938 965
Promote shared economic growth and job creation	28 537	22 808	63 149	39 590	47 644	47 644	44 531	13 106	13 270
Ensure sustainable, safer communities and integrated social development	533 431	560 720	661 129	617 767	725 496	725 496	667 276	685 264	705 121
Promote good governance and an active citizenry	49 494	40 371	35 451	78 620	202 610	202 610	58 570	40 243	35 796
Improved financial sustainability	6 574 090	6 647 743	7 219 497	7 973 119	7 927 041	7 927 041	8 581 056	9 451 414	10 356 319
Continued institutional development, transformation and innovation	141 741	174 227	268 416	804 803	717 512	717 512	215 729	217 722	228 920
Allocations to other priorities									
Total Revenue (excluding capital transfers and cont	18 588 879	19 577 006	21 288 268	24 373 213	24 531 315	24 531 315	25 724 863	27 909 285	30 278 390

Table 44: MBRR SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>Provide sustainable services infrastructure and human settlement</i>	11 738 882	12 727 738	14 466 540	14 637 441	15 204 779	15 204 779	15 824 076	17 324 627	18 485 614
<i>Promote shared economic growth and job creation</i>	437 195	536 583	693 778	870 506	1 063 846	1 063 846	836 792	865 197	894 823
<i>Ensure sustainable, safer communities and integrated social development</i>	2 442 324	2 634 828	3 036 809	2 839 094	3 023 942	3 023 942	3 620 842	3 709 683	3 908 380
<i>Promote good governance and an active citizenry</i>	1 168 765	1 490 394	1 854 597	2 613 377	2 645 948	2 645 948	2 558 313	2 621 453	2 745 579
<i>Improved financial sustainability</i>	1 124 192	1 465 923	1 323 221	1 426 184	1 248 214	1 248 214	1 537 362	1 934 160	2 575 899
<i>Continued institutional development, transformation and</i>	921 174	1 044 256	1 074 672	887 082	823 342	823 342	762 562	793 227	834 554
Allocations to other priorities									
Total Expenditure	17 832 533	19 899 722	22 449 618	23 273 685	24 010 071	24 010 071	25 139 948	27 248 348	29 444 849

Table 45: MBRR SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>Provide sustainable services infrastructure and human settlement</i>	A	2 693 222	3 629 012	3 369 494	3 618 121	3 707 157	3 707 157	3 143 085	3 339 739	3 495 626
<i>Promote shared economic growth and job creation</i>	B	30 025	26 623	35 094	32 120	32 120	32 120	119 000	123 000	113 000
<i>Ensure sustainable, safer communities and integrated social development</i>	C	136 246	380 152	296 878	134 287	175 878	175 878	170 000	158 500	193 000
<i>Promote good governance and an active citizenry</i>	D	222 230	353 978	399 358	252 500	281 500	281 500	197 500	231 500	241 500
<i>Improved financial sustainability</i>	E	20 484	127 632	85 171	79 130	79 130	79 130	195 773	121 200	108 000
<i>Continued institutional development, transformation and innovation</i>	F	12 654	33 106	42 588	51 829	112 996	112 996	31 208	17 900	11 000
Allocations to other priorities										
Total Capital Expenditure		3 114 860	4 550 503	4 228 583	4 167 987	4 388 781	4 388 781	3 856 566	3 991 839	4 162 126

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The Performance Management System is one of the mechanisms through which the City aims to improve organisational and individual performance to enhance service delivery. This tool not only monitors implementation of programs and projects against the set target, it also seeks to establish a culture of evaluation to ensure that the interventions implemented are effective and relevant to the goals of an institution.

The City's process of establishing and developing the performance management system ensures integration between strategic planning and performance management by linking the planned programmes to indicators and targets used to measure performance. In addition, the process promotes alignment between planned organisational performance, as reflected in the IDP and organisational scorecard and individual performance as contained in the individual scorecards.

Various pieces of legislation exist to govern the performance management of local government. These include the following:

- Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).
- Municipal Planning and Performance Management Regulations, 2001.
- Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).
- Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006.

As part of the reporting processes, in addition to quarterly reports, the City compiles midyear and annual reports on service delivery performance related to the achievement of targets and indicators. All the quarterly reports for the Service Delivery and Budget Implementation Plan are prepared and submitted to the provincial and national treasuries and the Department of Local Government and Housing.

The City of Tshwane has established the necessary structures to manage and operationalise performance management in line with legislative requirements and good practice. The roles and responsibilities of the different structures are defined as follows:

- Group Audit, Risk and Compliance (internal audit).
- Audit and Performance Committee (APC).
- Executive Mayor and members of the Mayoral Committee.
- Council and Section 79 Committees.

Performance management in the City continues to evolve. It is a critical tool for measuring the City's progress against its short- and medium-term goals as well as its long-term outcomes.

2.3.1 PERFORMANCE INDICATORS AND BENCHMARKS

The following table indicates the performance indicators and benchmarks:

Table 46: MBRR SA8 – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>										
Credit Rating		AA3 (Stable)	AA3 (Stable)	A1-	Prime-1.za	Prime-1.za	Prime-1.za			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,3%	15,6%	6,9%	6,6%	6,1%	6,1%	6,3%	6,6%	6,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,8%	18,3%	8,4%	7,2%	6,8%	6,8%	7,1%	7,4%	7,7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	54,1%	179,1%	79,2%	97,2%	88,8%	88,8%	97,2%	88,9%	107,1%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	1692,9%	2133,0%	3534,4%	2807,8%	3675,3%	3675,3%	4402,6%	5262,8%	5818,3%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	0,8	0,8	0,7	1,1	0,8	0,8	1,0	1,2	1,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,8	0,8	0,2	0,6	0,2	0,2	0,4	0,6	0,8
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,2	0,1	0,4	0,2	0,2	0,3	0,4	0,6
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		108,6%	99,4%	106,7%	105,5%	105,6%	105,6%	92,2%	92,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		108,6%	99,4%	106,7%	105,3%	105,4%	105,4%	92,0%	92,0%	92,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19,2%	19,8%	16,1%	16,9%	14,5%	14,5%	15,4%	15,4%	15,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments		482,5%	396,6%	653,1%	198,9%	432,5%	432,5%	266,0%	181,3%	124,7%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	908 355 000	1 107 059 543	1 401 294 674	1 223 540 000	1 223 540 000	1 223 540 000	1 211 305 000	1 199 190 000	1 199 190 000
	Total Cost of Losses (Rand '000)	376	623	819	791	791	791	846	905	905
	% Volume (units purchased and generated less units sold)/units purchased and generated	12,1%	11,0%	14,3%	10,0%	10,0%	10,0%	10,0%	9,0%	9,0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	70 167 000	75 112 366	59 240 906	83 009 000	83 009 000	83 009 000	83 009 000	82 179 000	82 179 000
	Total Cost of Losses (Rand '000)	256	376	326	457	457	457	493	537	537
	% Volume (units purchased and generated less units sold)/units purchased and generated	25,5%	23,6%	20,7%	23,6%	23,5%	23,5%	23,1%	22,6%	22,1%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25,5%	26,8%	28,1%	26,5%	26,0%	26,0%	26,9%	26,2%	25,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	26,4%	28,2%	29,6%	27,3%	26,7%	26,7%	28,3%	27,5%	26,8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6,4%	7,2%	6,1%	6,3%	6,2%	6,2%	5,9%	5,6%	5,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,1%	9,5%	9,6%	8,3%	8,4%	8,4%	8,6%	8,5%	8,4%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	6,7	21,7	26,3	36,4	36,4	36,4	25,5	23,5	25,5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24,7%	24,0%	19,6%	20,4%	17,5%	17,5%	18,2%	18,0%	17,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,7	1,0	0,5	1,6	0,7	0,7	1,0	1,4	2,0

2.3.1.1 Borrowing management

The borrowing strategy of the City is to access funding at the best and most competitive market conditions, including the longest available durations. Therefore, the City will utilize any of the funding mechanisms at its disposal or a combination thereof, to borrow funds as long as its funding strategy is satisfied.

The City is in the process of implementing its loan optimization strategy with the aim of creating capacity for future borrowings, reducing the overall cost of borrowing, and to achieve an optimal loan portfolio.

Borrowing of R1,2 billion per annum, over the medium term, is included in the draft 2015/16 MTREF.

The City has been setting funds aside to expunge bullet long-term loans on their maturity and continues to build up on these funds for the same purpose. Invested funds are currently being managed by the City.

2.3.1.2 Liquidity

Current ratio is a measure of current assets divided by current liabilities. The current ratio amounts to 1,0, 1,1 and 1,3 for the 2015/16, 2016/17 and 2017/18 financial years respectively.

Liquidity ratio is a measure of the Municipality's ability to utilise cash and cash equivalents to immediately extinguish or retire its current liabilities. Ideally the Municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1,0.

2.3.1.3 Revenue management

To address the collection challenge, the City embarked on an Accelerated Revenue Collection programme. A Joint Operating Committee (JOC) for Revenue was established to improve revenue collection and synergize revenue collection efforts across the city.

2.3.1.4 Creditors' management

The City has ensured that creditors with completed and approved documents are paid within the legislated 30 days of statement, while SMMEs are paid within 15 days. Although the liquidity ratio is of concern, the Municipality has ensured 100% compliance with this legislative obligation by applying daily cash flow management.

2.3.1.5 Other indicators

- Electricity distribution losses remain a challenge, although management has established various forums to address this. Initiatives to ensure that these losses are managed down include, among others, pre-paid metering, managing illegal connections and electricity theft.
- The City has embarked on a strategy to manage water distribution losses. This plan introduced monthly water loss meetings that deal with matters related to the rehabilitation of obsolete distribution networks, water leakage detection, and water pressure management. The incorporation of the Metsweding areas contributed to higher percentages of both electricity and water distribution losses. This increases the challenge to bring about lower losses.
- Employee costs amount to 27,5% for the 2015/16 financial year and 26,8% on average over the medium-term. This ratio is maintained within a limit of 28,0%. Overtime is below 5% of employee costs which is the limit as indicated in MFMA Circular 66.
- Repairs and maintenance as a percentage of operating revenue amounts to 5,9% in the 2015/16 financial year.

2.3.2 Free basic services: Basic social services package (applicable to registered indigent households)

The social package assists residents who have difficulty paying for services and are registered as indigent households in terms of the City's Indigent Policy.

The target is to register 120 000 indigent households for the greater Tshwane area by 2016. This target will increase with approximately 8 000 with 2 000 exiting the programme per annum (6 000 additional indigent households). In terms of the Municipality's Indigent Policy, registered households are entitled to 12 kl free water, 100 kWh of free electricity, 5,88 kl (98% of 6 kl water) of free sanitation, free waste removal equivalent to 85 l or 240 l (rolling out of 240 l throughout the city) once a week, and not paying any property rates.

MBRR A10 (Basic Service Delivery Measurement) contains further detail related to the number of households receiving free basic services, the cost and highest level of these services, and the revenue cost associated with them.

2.3.3 Providing clean water and managing waste water (Blue Drop and Green Drop performance rating)

The City of Tshwane is the water services authority in its area of jurisdiction in terms of the Water Services Act, 1997 (Act 108 of 1997). It also performs the functions of the water services provider in Tshwane, with the exception of Winterveld, Mabopane and Ga-Rankuwa, where a municipal entity owned and controlled by the City, Sandspruit Works Association, performs these functions on behalf of the Municipality.

The Department of Water Affairs introduced a *Blue Drop* and *Green Drop* performance rating system to evaluate the drinking water and waste water management in cities and towns.

The City of Tshwane was awarded four Blue Drop awards for excellence in drinking water quality supply systems, which are Central Tshwane: Rietvlei (Platinum) 99,2%, North Tshwane: Roodeplaat (Platinum)

96,88%, Central Business Centre: Finley Fountains (Platinum) 97,02% and Bronkhorstspuit 95,33% for the 2012 Blue Drop Audit. The overall municipal score for the City was 90,41%. The former Kungwini Local Municipality, now incorporated into the City of Tshwane with effect from 1 July 2012, received an overall score of 95,76% and the former Nokeng Tsa Taemane Local Municipality, also incorporated at the same time, received a score of 90,75%.

The City is determined to improve these supply systems in order to ensure excellence in the quality management of drinking water.

The City of Tshwane's Waste Water Treatment Works (WWTWs) received an average municipal Green Drop score of 63,8% for the 2011 Green Drop assessment. The waste water treatment works of the former Kungwini Local Municipality received an average municipal Green Drop score of 29,3% and the former Nokeng Tsa Taemane Local Municipality a score of 70,5% for the 2011 Green Drop assessment. On 19 May 2011, the municipalities of Metsweding, Kungwini and Nokeng Tsa Taemane were incorporated into the City of Tshwane. The 2013 Green Drop Score, which is not yet officially published, increased to 81.63% with a huge effort from the Water and Sanitation Division. However, the Water and Sanitation Division faces various challenges to increase the Green Drop score for the greater City of Tshwane and to successfully receive Green Drop Certifications in all the waste water treatment works. A thorough strategic review of the greater City of Tshwane waste water treatment works was completed in 2011 and an upgrade programme compiled to comply with the waste water treatment limits. A total investment of more than R2,0 billion over the next five years is needed to upgrade and extend the WWTWs to comply with standards and meet expected growth in waste water volumes. This programme forms part of the MTREF.

The Water Safety Plan Version 2 for the City of Tshwane had been finalised and signed off in January 2013.



2.4 OVERVIEW OF BUDGET-RELATED-POLICIES

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 REVIEW OF CREDIT CONTROL AND INDIGENT-RELATED PROCEDURES OR POLICIES

The Credit Control and Debt Collection Policy was approved by Council on 30 August 2012.

The approved policy is in line with section 97(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) which requires that a credit control and debt collection policy must provide credit control procedures and instructions as well as debt control procedures and mechanisms. It must also make provision for indigent debt that is consistent with its rates and tariff policies and any national indigent policy.

The City approved the Indigent Policy on 28 June 2012.

2.4.2 MUNICIPAL PROPERTY RATES POLICY

The Development Investment Incentives Policy of the city will be considered by Council in March 2015. In order to comply to the property rates incentives of the policy, the approved Property Rates Policy of the city needed to be amended accordingly.

The approved Property Rates Policy and by-laws were amended to effect changes in categories of property owners, in accordance with the Development Investment Incentives Policy of the city. The following paragraphs were added to the policy:

- "5.2.6 OWNERS OF LAND ALIENATED BY THE MUNICIPALITY AFTER JANUARY 2015

Defined Owners of land alienated by the Municipality will be granted rebates in terms of the Development Investment Incentives Policy of the City.

- 5.2.7 OWNERS OF CATALYTIC INVESTMENT PROPERTIES

Owners of Catalytic Investment Properties will be granted rebates in terms of the Development Investment Incentives Policy of the City."

The Municipal Property Rates Amended Act, 2014 - Sect. 8 and 78, was promulgated on 18 August 2014 and again amended and promulgated on 28 November 2014.

Section 8 was amended to the effect that municipalities must determine the following categories of property, provided that such property category exists within the municipal jurisdiction:

- a) Residential properties
- b) Industrial properties
- c) Business and Commercial properties

- d) Agricultural properties
- e) Mining properties
- f) Properties owned by an organ of state and used for public service purposes
- g) Public service infrastructure properties
- h) Properties owned by public benefit organisations and used for specified public benefit activities
- i) Properties used for multiple purposes, subject to section 9
- j) Any other category of property as may be determined by the Minister, with the concurrence of the Minister of Finance, by Notice in the Gazette.

In addition to these categories, a municipality may determine additional categories of rate-able property, including vacant land, provided that, with the exception of vacant land, the determination of such property categories does not circumvent the categories of rate-able property above.

Where a municipality can, on good cause, show that there is a need to sub-categorise the above categories, it must apply to the Minister in writing at least 15 months prior to the implementation date.

Section 93B determines that the provisions of section 8 must be applied by a municipality within seven years of the date of commencement of this Act. The City of Tshwane will not implement the section 8 provisions for the 2015/16 financial year.

2.4.3 ASSET MANAGEMENT, INFRASTRUCTURE INVESTMENT AND FUNDING POLICY

Long-term financial planning recognises the effect of long-lived assets (through proper maintenance and timely replacement) on financial sustainability. Section 78(1) of the MFMA requires that the assets and liabilities of the municipality must be managed effectively and that assets must be safeguarded and maintained to the extent necessary. The National Treasury's MFMA Circular 58 of 14 December 2011 draws particular attention to underspending on repairs and maintenance, which can shorten the life of assets and increase long-term maintenance and refurbishment costs, resulting in the deterioration of service reliability. Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Strategy.

2.4.4 ADJUSTMENT BUDGET POLICY

The Adjustment Budget Policy forms part of the Budget Policy. The adjustments budget process is governed by various provisions in the MFMA and aims to instil and establish an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the City continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be used to ensure that underperforming functions are identified and that funds are redirected to performing functions.

2.4.5 SUPPLY CHAIN MANAGEMENT POLICY

The Supply Chain Management Policy was amended and adopted by the Council on 31 July 2013. This policy is currently under review.

2.4.6 BUDGET POLICY

The Budget Policy, which includes the Fund Transfer Policy, aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the City's system of delegations.

The Budget Policy approved by the Council on 29 May 2014 was reviewed and minor amendments were approved by Council in May 2015.

2.4.7 CASH MANAGEMENT AND INVESTMENT POLICY

The City's strategy towards cash backing of the capital reserves, capital provisions and unspent conditional grants, as well as external borrowing, aims to ensure the City's sustainability over the medium to longer term. The strategy is informed, amongst others, by the relevant GRAP accounting standards, sections 18 and 19 of the MFMA, and National Treasury Circular 48.

It is therefore imperative that departments first spend external funds (grant funding) received on a project before spending internal funds provided by the City. This is to prevent any unspent external funds from resorting back to the National Revenue Fund.

Cash back strategy

The following cash flow management processes and systems are in place:

- Monthly cash flow statements are compiled daily based on daily projected and actual committed cash revenue and payments on the SAP system.
- Quarterly and annually projected cash flow statements are regularly prepared in advance.
- The monthly cash flow status of the City, including the status on certain critical dates of the following calendar month, is submitted on a monthly basis to the MMC for Finance.
- This information is also included in the monthly corporate financial report which is submitted to the Mayoral Committee and, at the end of each quarter, to the Council.

The above-mentioned reports are based on actual and projected cash revenue and payments of which the projections are based on previous actual payment history information within the framework of the cash-flow statement included in the annual budget.

2.4.8 TARIFF POLICIES

The Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) requires municipalities to adopt and implement a tariff policy.

The City's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery, and it allows for cross-subsidisation between consumer categories.

2.4.9 LONG-TERM FINANCIAL MODEL

The Long-term Financial Model has directly informed the compilation of the 2015/16 MTREF with the emphasis on affordability and long-term sustainability. The model dictates the approach to longer-term financial modelling and the outcomes are filtered into the budget process. The Business Planning and Consolidation (BPC) (full implementation anticipated for June 2015) offers a strong multi-user platform that is fully integrated with Microsoft Excel. This tool consolidates the following Budget Office processes:

- Long-term financial modelling and forecasting.
- Preparation and consolidation of the medium-term revenue and expenditure budget.
- Management reporting.
- Regulatory and statutory reporting requirements as contained in the MFMA and determined by the National Treasury.

2.4.10 THE FOLLOWING BUDGET-RELATED POLICIES ARE AVAILABLE ON THE CITY'S WEBSITE:

- Budget Policy.
- Credit Control and Debt Collection Policy.
- Indigent Policy.
- Property Rates Policy.
- Indigent Exit Programme.
- Supply Chain Management Policy.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

2.5.1 EXTERNAL FACTORS

Global economic growth is expected to remain sluggish over the period ahead, rising from 3,3% in 2014 to 3,5% this year. This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government.

Electricity shortages hold back growth in manufacturing and mining, and also inhibit investment in housing and raise costs for businesses and households. Mainly for this reason, local projected economic growth for 2015 is only 2%, down from 2,5% indicated in October last year. Growth is expected to rise to 3% by 2017.

Owing to the economic slowdown, prudent financial management will require restrained expenditure to ensure that cash outflows remain within the affordability parameters of the City's finances.

2.5.2 GENERAL INFLATION OUTLOOK AND ITS IMPACT ON THE MUNICIPAL ACTIVITIES

Consumer price inflation peaked at 6,6% in June last year. It has subsequently declined to just 4,0% in March 2015, and is expected to average 4,3% in 2015, laying a foundation for economic growth.

2.5.3 CREDIT RATING OUTLOOK

On 3 March 2015 Moody's assigned the following credit rating:

Table 47: National Scale Ratings

Rating Type	Long Term	Short Term	Category	Rating Outlook	Rating Action
Issuer	A3.za	P-2.za	Investment Grade	Stable	Affirmation

This newly assigned credit rating is a one notch downgrade of the City's credit profile in Moody's opinion, in comparison with the previous rating of A2.za long term. This is because Moody's downgraded the rating of the City by one notch on 10 November 2014, following the weakening of South Africa's credit profile as captured by the downgrade of the sovereign rating to Baa2 from a Baa1 with a stable outlook.

However, the current rating of A3.za is a third tier investment grade rating whose status presents above-average creditworthiness relative to peer Metros, whereas the rating of P-2.za represents an above-average ability to repay short term senior unsecured debt obligations relative to peer Metros. This means that the City of Tshwane has an above-average ability to clear its short term debt without straining its cash resources.

Moody's assigned a stable outlook to the City, which is in line with the sovereign rating.

2.5.4 INTEREST RATES FOR BORROWING AND INVESTMENT OF FUNDS

The City's strategy is to access funds at competitive terms and conditions and on the longest available duration, with the objective of ensuring that the liability exposures taken up match the useful lives of the assets financed through these liabilities.

The City has an existing DMTN Program through which it raises bonds, and the bond market remains an option for the City to access long term borrowing. Similarly, the bank loans' market also remains an available option for the City. Therefore, the City has an opportunity to utilize any of the financing mechanism at its disposal, or a combination thereof, as long as such a mechanism supports its funding strategy.

Borrowing of R1,2 billion per annum over the medium term is included in the draft 2015/16 MTREF.

The City is in the process of implementing its loan optimization strategy with the aim of creating capacity for future borrowings, to reduce the overall cost of borrowing and achieve an optimal loan portfolio.

In addition to that, the City has been setting funds aside to expunge bullet long-term loans on their maturity, and it continues to build up on these funds for the same purpose.

2.5.5 COLLECTION RATE FOR REVENUE SERVICES

The rate of revenue collection is currently expressed as a percentage of annual billings. Cash flow is assumed to be 92% of billings, and arrear debt collected.

2.5.6 GROWTH OR DECLINE IN THE TAX BASE OF THE MUNICIPALITY

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff or rate pricing, real growth rate of the City, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing "households" is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth.

2.5.7 SALARY INCREASES

A salary and wage increase of 5,4% was provided for in the budget, in terms of the latest directive from SALGA, however the salary and wage negotiations has not been finalised.

2.5.8 IMPACT OF NATIONAL, PROVINCIAL AND LOCAL POLICIES

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery, therefore various measures have been implemented to align IDPs as well as provincial and national strategies around priority spatial interventions. The following national priorities form the basis of all integration initiatives:

- Igniting growth and job creation.
- Investing in improving potential GDP growth, while taking necessary measures to promote inclusivity.
- Narrowing inequality, especially between poor and upper-income groups.
- Implementing our economic and social policies more effectively.
- Fixing the education system.
- Enhancing the labour relations system based on lessons from the recent past.
- Helping small and medium-sized businesses to grow, employ and export.
- Increasing exports to narrow current account imbalances.
- Radically improving the living conditions of poor communities.

To achieve these priorities, mechanisms are in place to ensure integrated planning and the execution of various development programmes. The focus will be on strengthening the link between policy priorities and expenditure and thereby ensuring that the national, provincial and local objectives are achieved.

2.5.9 ABILITY OF THE MUNICIPALITY TO SPEND AND DELIVER ON THE PROGRAMMES

With the compilation of the 2015/16 MTREF, current spending was assessed to determine whether the spending programme gives effect to the developmental objectives and priorities and to reprioritise funding towards accelerating basic service delivery.



44 Esselen Street

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1 MEDIUM-TERM OUTLOOK: OPERATING REVENUE

Tariff setting plays a major role in ensuring desired revenue levels. The City derives most of its operational revenue from providing goods and services such as water, electricity, sanitation and refuse removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, rentals, outdoor advertising, etc) also contribute to the City of Tshwane's coffers.

The revenue strategy is a function of key components such as the following:

- Growth and economic development in the city.
- Revenue management and enhancement.
- Annual collection rate for consumer revenue.
- National Treasury guidelines.
- Approval of electricity tariff increases by the National Electricity Regulator of South Africa.
- Achievement of full cost recovery of specific user charges.
- Determining the tariff escalation rate by establishing or calculating revenue requirements.
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004).
- The ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to consumers and ratepayers, aligned to the economic forecasts.

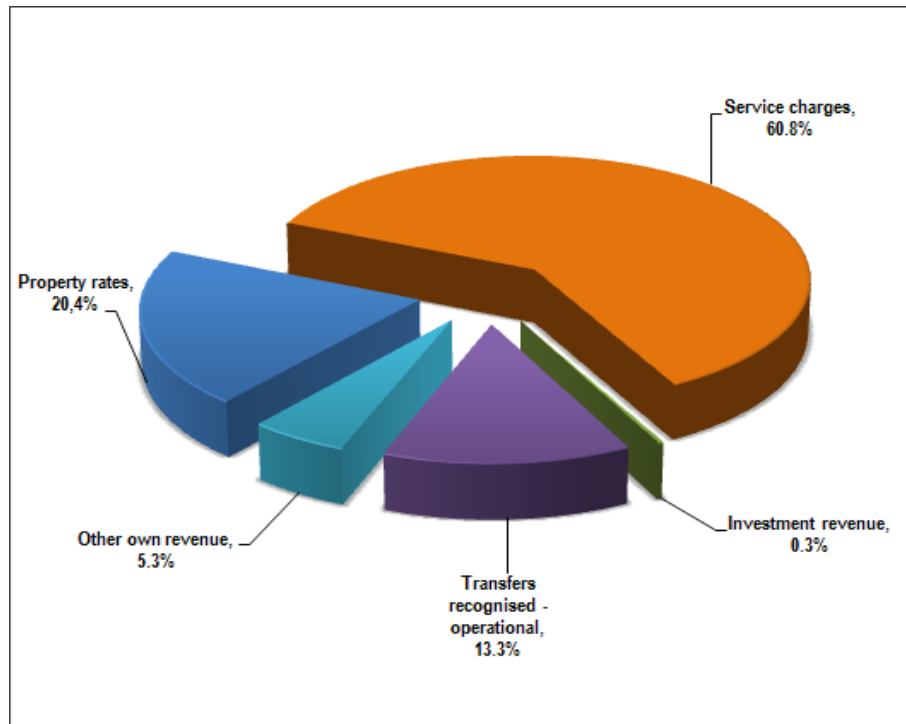
The following table is a breakdown of the operating revenue over the medium term.

Table 48: Breakdown of operating revenue over the medium term

Description R thousands	2015/16 Medium Term Revenue & Expenditure Framework					
	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Financial Performance						
<i>Property rates</i>	5 236 387	20,4%	5 763 026	20,6%	6 342 328	20,9%
<i>Service charges</i>	15 638 212	60,8%	16 940 556	60,7%	18 352 217	60,6%
<i>Investment revenue</i>	69 774	0,3%	106 226	0,4%	111 328	0,4%
<i>Transfers recognised - operational</i>	3 419 706	13,3%	3 716 419	13,3%	4 053 363	13,4%
<i>Other own revenue</i>	1 360 783	5,3%	1 383 058	5,0%	1 419 155	4,7%
Total Revenue (excluding capital transfers and contributions)	25 724 863	100,0%	27 909 285	100,0%	30 278 390	100,0%
Total Expenditure	25 139 948		27 248 348		29 444 849	
Transfers recognised - capital	2 453 160		2 506 939		2 632 126	
Surplus/(Deficit)	3 038 075		3 167 876		3 465 667	

The following graph is a breakdown of the operational revenue per main category for the 2015/16 financial year.

Figure 9: Breakdown of operating revenue over the 2015/16 MTREF



Revenue to be generated from property rates is R5,2 billion in the 2015/16 financial year, which represents 20,4% of the operating revenue base of the city, and increases to R6,3 billion by 2017/18.

Service charges related to electricity, water, sanitation, refuse removal and other in total constitute the biggest component of the City's revenue basket, totalling R15,6 billion for the 2015/16 financial year and increasing to R18,4 billion by 2017/18. For the 2015/16 financial year, service charges amount to 60,8% of the total revenue base.

Operational grants and subsidies amount to R3,4 billion, R3,7 billion and R4,1 billion for each of the respective financial years of the MTREF, or to 13,3%, 13,3% and 13,4% of operating revenue.

Investment revenue contributes marginally to the City's revenue base, with a budget allocation of R69,8 million, R106,2 million and R111,3 million for the respective financial years of the 2015/16 MTREF.

The actual performance against the budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustment budget.

The following tables provide detailed investment information and investment particulars by maturity.

Table 49: MBRR SA15 – Investment particulars by type

Investment type	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Parent municipality									
Securities - National Government	-	-	-	-	-	-	-	-	-
Listed Corporate Bonds	-	-	-	-	-	-	-	-	-
Deposits - Bank	84 590	85 830	39 508	206 667	100 000	100 000	43 993	80 138	84 921
Deposits - Public Investment Commissioners	-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates	-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks	323 852	636 003	622 949	2 444 942	975 775	975 775	1 632 226	2 640 642	4 185 508
Guaranteed Endowment Policies (sinking)	-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks	-	-	-	-	-	-	-	-	-
Municipal Bonds	3 033	711	711	711	711	711	117	117	117
Municipality sub-total	411 474	722 544	663 167	2 652 319	1 076 486	1 076 486	1 676 336	2 720 897	4 270 546
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	411 474	722 544	663 167	2 652 319	1 076 486	1 076 486	1 676 336	2 720 897	4 270 546

Table 50: MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
Call Investment deposits < 90 days									1 632 226				1 632 226
ABSA Bank Ltd 32	Unknown	Money Market	No	Variable	6%	0	0	On Call	28 711	1 419			30 130
ABSA Bank Ltd 33	Unknown	Money Market	No	Variable	6%	0	0	On Call	10 061	497			10 559
ABSA Bank Ltd 34	Unknown	Money Market	No	Variable	6%	0	0	On Call	7 536	372			7 908
ABSA Bank Ltd 35	Unknown	Money Market	No	Variable	6%	0	0	On Call	166	8			174
Investec Bank 37	Unknown	Money Market	No	Variable	6%	0	0	On Call	25 135	1 242			26 377
Investec Bank 38	Unknown	Money Market	No	Variable	6%	0	0	On Call	8 034	397			8 431
Investec Bank 39	Unknown	Money Market	No	Variable	6%	0	0	On Call	1 076	53			1 129
Investec Bank 108	Unknown	Money Market	No	Variable	6%	0	0	On Call	29 275	1 447			30 723
Standard Bank 40	Unknown	Money Market	No	Variable	6%	0	0	On Call	90 823	4 489			95 313
Standard Bank 41	Unknown	Money Market	No	Variable	6%	0	0	On Call	2 819	139			2 958
Sanlam 26	28 Y	Insurance Policy	No	Variable	4%	0	0	2015.12.07	-	-			-
Sanlam 27	28 Y	Insurance Policy	No	Variable	4%	0	0	2016.01.01	-	146			146
Krynsna Stock 24	28Y 3M	Municipal Stock	Yes	Fixed	16%	0	0	2018.12.31	711	117			827
Stanlib 260	Unknown	Money Market	No	Variable	5%	0	0	On Call	67 286	3 326			70 612
Bonds - Sinking Fund	Unknown	Money Market	No	Variable	6%	0	0	On Call	376 667	10 694			387 361
Bonds - Sinking Fund (Outstanding FY 2015/16)					0,06	0	0	On Call	696 034	19 761			715 796
TOTAL INVESTMENTS AND INTEREST									2 976 560	44 110	-	-	3 020 670

The focus of the draft 2015/16 MTREF is to ensure that the City is financially sustainable and viable through:

- Revising the level of expenditure to create a surplus.
- Revising the level of borrowing.
- Accelerating revenue collection.
- Implementing operational efficiencies.

The MTREF provides for a budgeted surplus of R3,0 billion, R3,2 billion and R3,5 billion respectively in each of the three financial years.

2.6.2 MEDIUM-TERM OUTLOOK: CAPITAL REVENUE

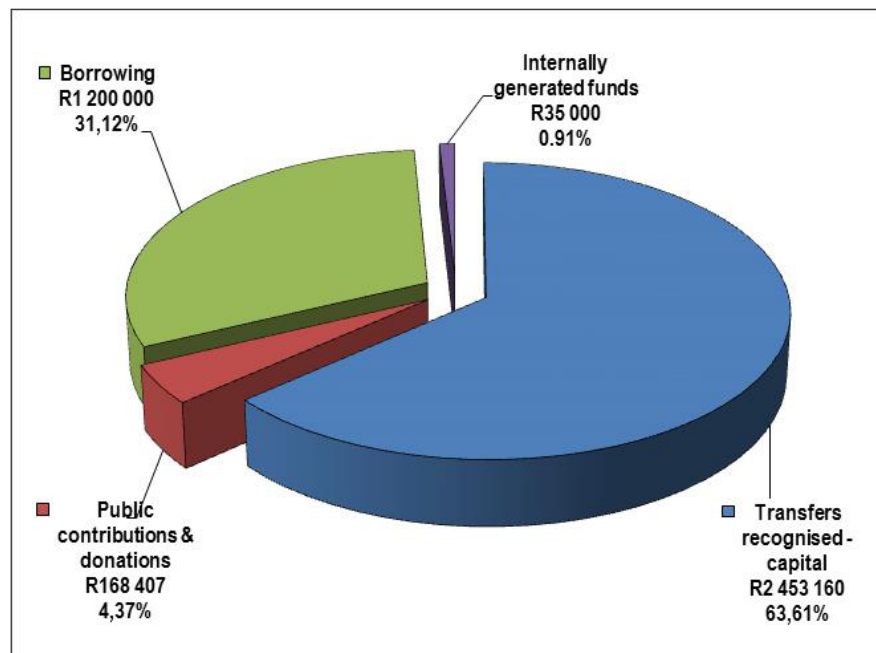
The following table is a breakdown of the funding composition of the 2015/16 medium-term capital programme.

Table 51: Sources of capital revenue over the MTREF

Vote Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework				
	Adjusted Budget	%	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18
National Government	2 591 309		2 408 542		2 454 739		2 604 126
Provincial Government	27 304		40 551		52 000		28 000
District Municipality	–		–		–		–
Other transfers and grants	4 500		4 067		200		–
Transfers recognised - capital	2 623 113	59,77%	2 453 160	63,61%	2 506 939	62,80%	2 632 126
Public contributions & donations	76 100	1,73%	168 407	4,37%	134 900	3,38%	130 000
Borrowing	1 500 000	34,18%	1 200 000	31,12%	1 200 000	30,06%	1 200 000
Internally generated funds	189 569	4,32%	35 000	0,91%	150 000	3,76%	200 000
Total Capital Funding	4 388 781	100,00%	3 856 566	100,00%	3 991 839	100,00%	4 162 126

The table above is graphically represented as follows for the 2014/15 financial year.

Figure 10: Sources of capital revenue for the 2015/16 financial year



Capital grants and receipts equates to 63,6% or R2,5 billion of the total funding source for the 2015/16 financial year.

Borrowing as a funding source for the capital programme amounts to R1,2 billion per annum totalling 31,1%, 30,1% and 28,8% of the total funding of the capital budget for each of the respective financial years of the MTREF.

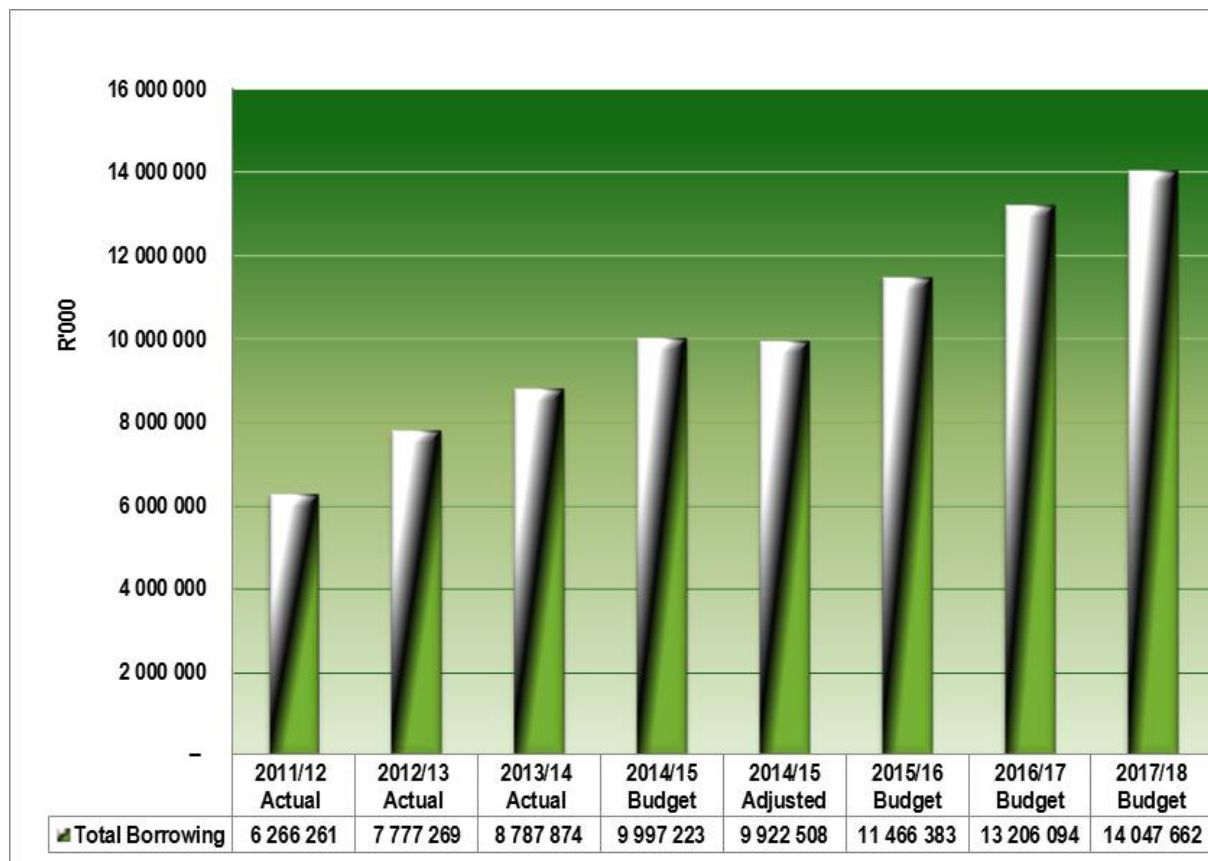
The following table is a detailed analysis of the City's borrowing liability.

Table 52: MBRR SA17 – Detail of borrowings

Borrowing - Categorised by type R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality									
Long-Term Loans (annuity/reducing balance)	5 856 161	5 355 948	4 835 389	4 489 881	4 451 908	4 451 908	4 921 166	5 331 941	5 871 343
Long-Term Loans (non-annuity)	131 537	131 311	1 730 229	128 332	1 728 332	1 728 332	3 228 332	3 228 332	3 228 332
Local registered stock	98 052	100 005	5	–	(5)	(5)	–	–	–
Instalment Credit	–	–	–	–	–	–	–	–	–
Financial Leases	180 512	13 144	44 324	64 011	336	336	437	568	739
PPP liabilities	–	–	–	595 000	301 938	301 938	1 176 449	2 505 253	2 807 249
Finance Granted By Cap Equipment Supplier	–	–	–	–	–	–	–	–	–
Marketable Bonds	–	2 176 861	2 177 926	4 720 000	3 440 000	3 440 000	2 140 000	2 140 000	2 140 000
Non-Marketable Bonds	–	–	–	–	–	–	–	–	–
Bankers Acceptances	–	–	–	–	–	–	–	–	–
Financial derivatives	–	–	–	–	–	–	–	–	–
Other Securities	–	–	–	–	–	–	–	–	–
Municipality sub-total	6 266 261	7 777 269	8 787 874	9 997 223	9 922 508	9 922 508	11 466 383	13 206 094	14 047 662
Entities sub-total	–	–	–	–	–	–	–	–	–
Total Borrowing	6 266 261	7 777 269	8 787 874	9 997 223	9 922 508	9 922 508	11 466 383	13 206 094	14 047 662

The following graph illustrates the growth in outstanding borrowing for the period of 2011/12 to 2017/18.

Figure 11: Growth in outstanding borrowing (long-term liabilities)



To determine the credibility of the internally generated funding source, it becomes necessary to review the cash flow budget as well as the cashbacked reserves and accumulated funds reconciliation. Internally generated funds (including public contributions and donations and the LG SETA allocation) consist of R35,0 million, R150,0 million and R200,0 million for the 2015/16, 2016/17 and 2017/18 financial years respectively.

Table 53: MBRR SA18 – Capital transfers and grant receipts

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Transfers and Grants									
National Government:	1 238 786	1 994 572	2 131 690	2 529 271	2 547 271	2 547 271	2 408 542	2 454 739	2 604 126
Urban Settlement Development Grant	891 081	1 051 070	1 250 611	1 469 450	1 469 450	1 469 450	1 500 683	1 574 837	1 664 734
Public Transport Infrastructure & Systems Grant	200 000	748 702	598 395	867 571	867 571	867 571	770 609	759 902	799 392
Integrated National Electrification Programme	21 000	30 000	65 000	32 000	32 000	32 000	37 000	40 000	60 000
Electricity Demand Side Management	44 000	11 000	–	–	–	–	–	–	–
Water Affairs	705	1 800	14 000	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	82 000	152 000	203 184	150 000	175 000	175 000	100 000	80 000	80 000
Finance Management Grant	–	–	500	250	250	250	250	–	–
Expanded Public Works Programme Incentive Grant	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management	–	–	–	10 000	3 000	3 000	–	–	–
Provincial Government:	38 468	41 969	14 098	15 129	27 200	27 200	40 551	40 000	28 000
Sport and Recreation: HM Piše Stadium	–	–	–	–	–	–	–	–	–
Sport and Recreation: Community Libraries	–	–	1 398	3 129	4 000	4 000	7 551	8 000	6 000
Housing	38 468	41 969	–	–	–	–	–	–	–
Housing: Acquisition of Land	–	–	–	–	–	–	–	–	–
Gautrans Job Creation	–	–	12 200	12 000	12 000	12 000	–	–	–
Social Infrastructure Grant	–	–	500	–	11 200	11 200	33 000	32 000	22 000
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	2 293	99	–	4 500	4 500	1 773	200	–
Ringfencing of Bulk Containers Cost for Blue IQ	–	–	–	–	–	–	–	–	–
DBSA/SANBI Groen Sebenza	–	–	99	–	–	–	–	–	–
LG SETA Discretionary grant (93 apples over 3 years)	–	–	–	–	4 500	4 500	–	–	–
Housing Delft Grant	–	2 293	–	–	–	–	–	–	–
Smart Connect Grant	–	–	–	–	–	–	1 773	200	–
Total Capital Transfers and Grants	1 277 254	2 038 834	2 145 888	2 544 400	2 578 971	2 578 971	2 450 866	2 494 939	2 632 126
TOTAL RECEIPTS OF TRANSFERS & GRANTS	3 684 347	4 550 839	4 983 888	5 649 229	5 698 496	5 698 496	5 870 572	6 211 358	6 685 489

2.6.3 CASH FLOW MANAGEMENT

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium term. Cash received from operating activities is used to provide working capital and to temporarily fund capital expenditure in advance of external borrowing. Operational cash flow deficits and surpluses are forecasted and managed on a daily basis within available cash resources and banking facilities. The table below is consistent with international standards of good financial management practice reporting.

Some specific features include the following:

- Clear separation of receipts and payments within each cash flow category.
- Clear separation of capital and operating receipts from government, which also enables cash from “ratepayers and others” to be provided for as cash inflow based on actual performance – in other words, the actual collection rate of billed revenue.

- Separation of borrowing and loan repayments (no set-off) assists with assessing compliance with the MFMA regarding the use of long-term borrowing (debt).

Table 54: MBRR A7 – Budgeted cash flow statement

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	15 215 094	15 559 108	17 921 998	20 133 932	20 254 945	20 254 945	–	4 817 476	5 301 984	5 834 941
Service charges	–	–	–	–	–	–	–	14 387 155	15 585 311	16 884 039
Other revenue	–	–	–	–	–	–	–	1 170 004	1 182 886	1 209 591
Government - operating	–	–	–	3 104 829	3 121 377	3 121 377	–	3 419 706	3 716 419	4 053 363
Government - capital	3 547 429	4 744 008	4 983 222	2 544 400	2 623 113	2 623 113	–	2 453 160	2 506 939	2 632 126
Interest	52 185	62 237	51 800	66 548	66 548	66 548	–	160 799	201 751	211 353
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(14 109 443)	(16 329 304)	(18 950 311)	(20 248 565)	(21 215 085)	(21 215 085)	–	(21 416 806)	(22 673 048)	(24 401 328)
Finance charges	(632 351)	(731 045)	(813 091)	(897 759)	(937 010)	(937 010)	–	(1 029 202)	(1 110 194)	(1 193 967)
Transfers and Grants	(21 496)	(17 290)	(22 007)	(236 673)	(257 166)	(257 166)	–	(259 298)	(267 387)	(268 475)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 051 419	3 287 714	3 171 611	4 466 712	3 656 722	3 656 722	–	3 702 995	4 444 662	4 961 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	(27 823)	(131 772)	16 160	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	48 553	48 553	48 553	–	48 553	–	–
Decrease (increase) in non-current investments	–	–	–	(100 000)	(60 492)	(60 492)	–	56 007	(36 145)	(4 783)
Payments										
Capital assets	(4 671 346)	(4 526 133)	(4 583 273)	(4 001 267)	(4 257 118)	(4 257 118)	–	(3 779 435)	(3 912 002)	(4 078 883)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 699 169)	(4 657 905)	(4 567 113)	(4 052 714)	(4 269 057)	(4 269 057)	–	(3 674 875)	(3 948 147)	(4 083 666)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 022 304	4 142 000	1 600 000	1 500 000	1 500 000	1 500 000	–	1 200 000	1 200 000	1 500 000
Increase (decrease) in consumer deposits	–	–	–	23 000	8 201	8 201	–	8 365	8 532	8 702
Payments										
Repayment of borrowing	(306 180)	(2 377 641)	(729 371)	(633 986)	(517 338)	(517 338)	–	(560 034)	(674 630)	(817 614)
NET CASH FROM/(USED) FINANCING ACTIVITIES	716 124	1 764 359	870 629	889 014	990 862	990 862	–	648 330	533 902	691 089
NET INCREASE/ (DECREASE) IN CASH HELD	68 374	394 168	(524 874)	1 303 011	378 527	378 527	–	676 450	1 030 416	1 569 066
Cash/cash equivalents at the year begin:	859 580	927 954	1 322 122	1 361 930	797 248	797 248	–	1 175 775	1 852 226	2 882 642
Cash/cash equivalents at the year end:	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	–	1 852 226	2 882 642	4 451 708

The table above indicates an increase in cash held for the period under review. Various cost efficiencies and savings were implemented to ensure that the City could meet its operational expenditure commitments. It is projected that cash and cash equivalents at year end will increase to R1,9 billion, R2,9 billion and R4,5 billion by the end of 2015/16, 2016/17 and 2017/18 respectively.

2.6.4 CASHBACKED RESERVES OR ACCUMULATED SURPLUS RECONCILIATION

Table 55: MBRR A8 – Cashbacked reserves or accumulated surplus reconciliation

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available									
Cash/cash equivalents at the year end	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	1 852 226	2 882 642	4 451 708
Other current investments > 90 days	(0)	–	–	–	–	–	–	–	–
Non current assets - Investments	87 623	86 540	40 219	207 377	100 711	100 711	44 110	80 255	85 038
Cash and investments available:	1 015 577	1 408 662	837 467	2 872 319	1 276 486	1 276 486	1 896 336	2 962 897	4 536 746
Application of cash and investments									
Unspent conditional transfers	317 811	125 330	132 498	–	13 250	13 250	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	46 835	46 835	49 551	52 276	55 047
Other working capital requirements	1 221 079	1 784 699	2 026 359	1 571 899	1 924 718	1 924 718	1 534 283	1 565 305	1 641 751
Other provisions	378 486	194 462	403 883	28 495	93 960	93 960	147 827	153 677	159 501
Long term investments committed	502 477	340 607	450 854	803 928	612 810	612 810	803 928	1 185 143	1 671 313
Reserves to be backed by cash/investments	148 309	105 096	71 953	182 348	72 577	72 577	73 043	73 530	74 037
Total Application of cash and investments:	2 568 161	2 550 195	3 085 548	2 586 669	2 764 149	2 764 149	2 608 632	3 029 931	3 601 649

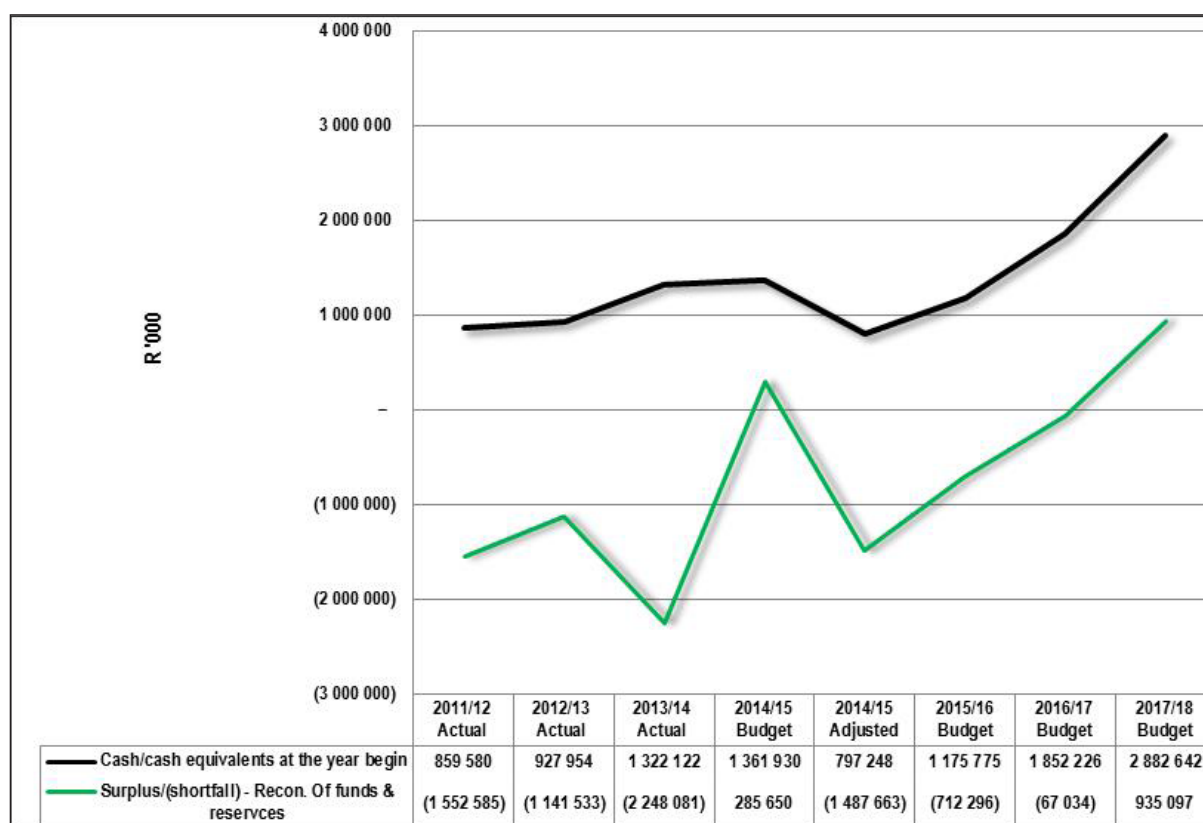
From the table above it is clear that the available cash and investments total R1,9 billion for the 2015/16 financial year and increase to R4,5 billion by 2017/18, including the projected cash and cash equivalents as determined by the cash flow forecast. The application of this funding is broken down as follows:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation because the Municipality has received government transfers in advance of meeting the conditions. In terms of the Division of Revenue Act (DoRA), unless there are special circumstances, the Municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. The Municipality is required to supply the relevant transferring authority with a detailed analysis of the unspent grants as well as an action plan for spending the grants. For the 2015/16 financial year, no provision has been made for this liability because the total unspent conditional grant liability of R13,3 million has been factored into the City's 2014/15 adjustment budget. The City has received the necessary rollover approval from the relevant transferring authority, because the funding appropriation relating to the unspent conditional grants could be justified.
- There is no unspent borrowing from the previous financial years because any reduction in spending on the capital programme will result in an adjusted funding mix with regard to own funding.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is the mismatch in timing between receiving funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will require more working capital, which could result in cash flow challenges.
- Long-term investments consist primarily of sinking funds for the repayment of future borrowings. The sinking fund value is held within long-term investments and must be "held to maturity". It is not to be utilised for any other purposes.

- Most reserve fund cashbacking is discretionary in nature, but the reserve funds are not available to support a budget unless they are cashbacked. Currently, the reserve funds are not fully cashbacked. The level of cashbacking is directly informed by the Municipality's Cash Backing Policy.

As part of the budgeting and planning guidelines that informed the compilation of the 2015/16 MTREF, the objective of the medium-term framework was to achieve a funded budget in 2017/18, aligned with Sections 18 and 19 of the MFMA.

Figure 12: Cash and cash equivalents or cashbacked reserves and accumulated funds



Funding compliance measurement

The National Treasury requires that the Municipality assesses its financial sustainability against 14 different measures that examine various aspects of the Municipality's financial health. These measures are given in the table below. All the information comes directly from the annual budgeted statements for financial performance, financial position and cash flows. The table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 56: MBRR SA10 – Funding compliance measurement

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	927 954	1 322 122	797 248	2 664 942	1 175 775	1 175 775	1 852 226	2 882 642	4 451 708
Cash + investments at the yr end less applications - R'000	18(1)b	(1 552 585)	(1 141 533)	(2 248 081)	285 650	(1 487 663)	(1 487 663)	(712 296)	(67 034)	935 097
Cash year end/monthly employee/supplier payments	18(1)b	0,7	1,0	0,5	1,6	0,7	0,7	1,0	1,4	2,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	N.A.	5,8%	1,3%	7,9%	(5,5%)	(6,0%)	2,6%	2,8%	2,8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	94,0%	92,0%	97,5%	95,0%	94,9%	94,9%	91,6%	91,6%	91,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5,9%	5,6%	7,8%	3,0%	3,5%	3,5%	4,9%	7,5%	7,5%
Capital payments % of capital expenditure	18(1)c;19	150,0%	99,5%	108,4%	96,0%	97,0%	97,0%	98,0%	98,0%	98,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	54,1%	172,7%	75,7%	92,4%	85,0%	85,0%	85,5%	80,8%	98,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100,1%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	8,5%	(12,2%)	19,6%	(13,9%)	(13,9%)	11,6%	7,9%	6,9%
Long term receivables % change - incr(decr)	18(1)a	N.A.	10,6%	3,8%	33,1%	(4,7%)	(4,7%)	17,5%	7,4%	8,1%
R&M % of Property Plant & Equipment	20(1)(vi)	6,1%	6,2%	5,0%	5,2%	5,1%	5,1%	4,5%	4,2%	3,9%
Asset renewal % of capital budget	20(1)(vi)	66,3%	52,8%	51,9%	51,9%	50,8%	50,8%	43,1%	43,8%	45,7%

2.6.5.1 Cash or cash-equivalent position

The City's forecasted cash position was discussed as part of the budgeted cash flow statement. A "positive" cash position for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds, such as cashbacking of reserves and working capital requirements. The forecasted cash and cash equivalents at year end for the 2015/16 MTREF indicate R1,9 billion, R2,9 billion and R4,5 billion for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

This measure indicates how the Municipality has applied the available cash and investments identified in the budgeted cash flow statement. The detailed reconciliation of the cashbacked reserves or surpluses is contained in MBRR A8 above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

This measures the ability of the Municipality to honour short term obligations. The ratio has increased from the 2011/12 to 2015/16 period, moving from 0,7 to 1,0. The Municipality's improving cash position causes the ratio to move upwards to 2,0 for the period ending 2017/18. This indicates that the Municipality will be able to meet monthly payments when they are due.

2.6.5.4 Surplus or deficit excluding depreciation offsets

A surplus or deficit is achieved by offsetting the amount of depreciation related to externally funded assets. For the 2015/16 MTREF, the indicative outcome is a surplus of R3,0 billion, R3,2 billion and R3,5 billion. The community therefore contributes sufficiently through rates and service charges to the economic benefit that they receive.

2.6.5.5 Property rates or service charge revenue as a percentage increase less macro-inflation target

This measure indicates whether the Municipality contributes appropriately to achieving national inflation targets. It is based on the increase in “revenue”, which will include both the tariff change and any assumptions about real growth such as new property development, services consumption growth, etc.

The factor is calculated by deducting the maximum macroeconomic inflation target increase (between 3% and 6%). The result is an approximation of the real increase in revenue. From the table above, it can be seen that the percentage growth totals are 2,6%, 2,8% and 2,8% for the respective financial years of the 2014/15 MTREF.

2.6.5.6 Cash receipts as a percentage of ratepayers and other revenue

This factor is a macro-measure of the rate at which funds are “collected”. This measure analyses the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the assumptions contained in the budget. It can be seen that the outcome is at 91,6% for the medium-term.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded. It is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset undercollection of billed revenues. The provision has been appropriated at 4,9%, 7,5% and 7,5% for the 2015/16, 2016/17 and 2017/18 financial years respectively.

2.6.5.8 Capital payments as a percentage of capital expenditure

This measure determines whether the timing of payments has been considered when forecasting the cash position. It can be seen that a 98,0% timing discount per year has been factored into the cash position forecasted over the MTREF. The Municipality aims to keep this at an achievable level (based on historic performance trends) through strict compliance with the legislative requirement that debtors should be paid within 30 days.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

This measurement determines the proportion of a municipality’s “own-funded” capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers, grants and contributions) has been excluded. It can be seen that borrowing equates to 85,5%, 80,8% and 98,0% of own-funded capital per annum over the medium-term.

2.6.5.10 Transfers or grants revenue as a percentage of government transfers or grants available

This measurement mainly ensures that all available transfers from the national and provincial government have been budgeted for. A percentage of less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The City has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and non-current)

These measures ascertain whether budgeted reductions of outstanding debtors are realistic. There are two measures shown for this factor: the change in current debtors and the change in long-term receivables, both from the budgeted financial position.

2.6.5.12 Repairs and maintenance expenditure level

This measure is important within the context of funding measures criteria. This is because a trend indicating that insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the City's strategy pertaining to asset management and repairs and maintenance are contained in MBRR SA34c.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to the previous objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28, which was issued in December 2005) is to categorise each capital project as a new asset or a renewal or rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets as well as asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for "repairs and maintenance" budgets. Further details in this regard are contained in MBRR SA34b. It is clear from the table above that the City is investing in the renewal of its assets, because an average of 44,2% for 2015/16 (43,1%, 43,8% and 45,7% for the applicable three years respectively) is maintained over the medium term.

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Table 57: MBRR SA19 – Expenditure on transfers and grant programmes

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	2 135 750	2 458 595	2 737 970	2 993 903	3 009 978	3 009 978	3 298 840	3 594 122	3 925 077
Local Government Equitable Share	923 020	1 040 630	1 166 964	1 375 518	1 375 518	1 375 518	1 654 390	1 886 413	2 131 544
Fuel Levy	1 191 521	1 326 054	1 308 179	1 352 410	1 352 410	1 352 410	1 395 849	1 467 741	1 538 936
Finance Management Grant	5 116	3 096	4 012	4 750	5 425	5 425	3 925	2 875	2 650
Water Services Operating Subsidy Grant	6 926	2 319	5	300	—	—	—	—	—
Public Transport Infrastructure & Systems Grant	3 645	38 179	178 366	—	—	—	—	—	—
2010 FIFA World Cup Host City Operating Grant	2 461	—	—	—	—	—	—	—	—
Urban Settlement Development Grant	3 060	48 317	39 178	—	822	822	—	—	—
Municipal Human Settlement Capacity Grant	—	—	—	47 506	47 506	47 506	12 831	12 831	14 755
Expanded Public Works Programme Incentive (EPWP)	—	—	33 170	30 760	30 760	30 760	31 143	—	—
Public Transport Network Operations Grant	—	—	—	138 000	138 000	138 000	161 000	186 000	195 300
Integrated City Development Grant	—	—	8 096	44 659	44 659	44 659	39 702	38 262	41 892
Municipal Disaster Recovery Grant	—	—	—	—	14 878	14 878	—	—	—
Provincial Government:	187 023	133 868	121 563	110 926	110 710	110 710	120 866	122 297	128 286
Primary Health Care	27 325	29 625	35 837	39 967	39 967	39 967	42 085	44 316	46 532
Emergency Medical Services	35 483	49 676	53 750	56 683	56 683	56 683	59 687	62 850	65 993
HIV and Aids Grant	5 310	5 797	14 604	10 923	10 923	10 923	11 501	12 111	12 717
Performance Management	—	—	—	—	—	—	—	—	—
Housing Top Structure	93 057	45 364	—	—	—	—	—	—	—
Incorporation of Metsweding	20 000	—	—	—	—	—	—	—	—
Sports and Recreation : Community Libraries	5 848	3 406	2 569	2 460	2 021	2 021	6 700	2 550	2 550
Operation Clean Audit (OPCA)	—	—	1 000	—	—	—	—	—	—
Debtor Book (New)	—	—	2 275	—	—	—	—	—	—
Gautrans	—	—	2 778	—	222	222	—	—	—
Research and Technology Development Services	—	—	—	893	893	893	893	470	494
LED: Tshelo 10 000	—	—	8 750	—	—	—	—	—	—
District Municipality:	—	—	—	—	—	—	—	—	—
[insert description]									
Other grant providers:	—	—	1 849	—	689	689	—	—	—
DBSA	—	—	780	—	—	—	—	—	—
Sport and Recreation: Drakensburg Promotions CC.	—	—	—	—	—	—	—	—	—
Industrial Development Corporation (IDC)	—	—	400	—	—	—	—	—	—
LGSETA	—	—	669	—	—	—	—	—	—
LG SETA Discretionary grant (93 applies over 3 years)	—	—	—	—	689	689	—	—	—
Total operating expenditure of Transfers and Grants:	2 322 772	2 592 463	2 861 382	3 104 829	3 121 377	3 121 377	3 419 706	3 716 419	4 053 363
Capital expenditure of Transfers and Grants									
National Government:	1 167 094	2 076 699	2 097 581	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Urban Settlement Development Grant	877 903	1 012 871	1 206 603	1 469 450	1 513 458	1 513 458	1 500 683	1 574 837	1 664 734
Public Transport Infrastructure & Systems Grant	158 745	832 598	610 929	867 571	867 571	867 571	770 609	759 902	799 392
Integrated National Electrification Programme	19 861	30 000	65 000	32 000	32 000	32 000	37 000	40 000	60 000
Electricity Demand Side Management	46 361	10 623	—	—	—	—	—	—	—
Water Affairs	15 597	—	14 000	—	—	—	—	—	—
Neighbourhood Development Partnership Grant	48 304	183 447	198 964	150 000	175 000	175 000	100 000	80 000	80 000
Finance Management Grant	323	1 434	753	250	280	280	250	—	—
Expanded Public Works Programme Incentive Grant	—	5 726	925	—	—	—	—	—	—
Energy Efficiency and Demand Side Management	—	—	407	10 000	3 000	3 000	—	—	—
Provincial Government:	42 563	61 847	2 841	15 129	27 304	27 304	40 551	52 000	28 000
Sport and Recreation: HM Plije Stadium	—	443	—	—	—	—	—	—	—
Sport and Recreation: Community Libraries	4 095	3 761	2 341	3 129	4 104	4 104	7 551	8 000	6 000
Housing	38 468	56 305	—	—	—	—	—	—	—
Housing: Acquisition of Land	—	—	—	—	—	—	—	—	—
Gautrans Job Creation	—	1 337	—	12 000	12 000	12 000	—	12 000	—
Social Infrastructure Grant	—	—	500	—	11 200	11 200	33 000	32 000	22 000
District Municipality:	—	—	—	—	—	—	—	—	—
[insert description]									
Other grant providers:	15 000	13 000	14 250	—	4 500	4 500	4 067	200	—
Ringfencing of Bulk Containers Cost for Blue IQ	15 000	13 000	11 999	—	—	—	—	—	—
DBSA/SANBI Groen Sebenza	—	—	91	—	—	—	—	—	—
LG SETA Discretionary grant (93 applies over 3 years)	—	—	—	—	4 500	4 500	—	—	—
Housing Delft Grant	—	—	2 160	—	—	—	2 293	—	—
Smart Connect Grant	—	—	—	—	—	—	1 773	200	—
Total capital expenditure of Transfers and Grants	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3 547 429	4 744 008	4 976 054	5 649 229	5 744 490	5 744 490	5 872 866	6 223 358	6 685 489

Table 58: MBRR SA20 – Reconciliation between transfers, grant receipts and unspent funds

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	74 455	68 622	5 302	–	1 497	1 497	–	–	–
Current year receipts	2 145 194	2 384 062	2 732 192	2 993 903	3 008 481	3 008 481	3 298 840	3 594 122	3 925 077
Conditions met - transferred to revenue	2 151 027	2 447 382	2 736 818	2 993 903	3 009 978	3 009 978	3 298 840	3 594 122	3 925 077
Conditions still to be met - transferred to liabilities	68 622	5 302	676	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	16 027	107 297	90 159	–	355	355	–	–	–
Current year receipts	261 766	127 943	103 692	110 926	110 355	110 355	120 866	122 297	128 286
Conditions met - transferred to revenue	170 496	145 081	122 449	110 926	110 710	110 710	120 866	122 297	128 286
Conditions still to be met - transferred to liabilities	107 297	90 159	71 402	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	1 116	–	–	–	–	–	–	–	–
Current year receipts	133	–	2 116	–	689	689	–	–	–
Conditions met - transferred to revenue	1 249	–	2 116	–	689	689	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue	2 322 772	2 592 463	2 861 382	3 104 829	3 121 377	3 121 377	3 419 706	3 716 419	4 053 363
Total operating transfers and grants - CTBM	175 919	95 461	72 078	–	–	–	–	–	–
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	15 759	45 702	17 727	–	44 038	44 038	–	–	–
Current year receipts	1 238 786	1 994 572	2 131 690	2 529 271	2 547 271	2 547 271	2 408 542	2 454 739	2 604 126
Conditions met - transferred to revenue	1 208 843	2 022 548	2 102 199	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Conditions still to be met - transferred to liabilities	45 702	17 727	47 218	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	35 385	73 038	144	–	104	104	–	12 000	–
Current year receipts	38 468	41 969	14 098	15 129	27 200	27 200	40 551	40 000	28 000
Conditions met - transferred to revenue	814	114 863	1 315	15 129	27 304	27 304	40 551	52 000	28 000
Conditions still to be met - transferred to liabilities	73 038	144	12 927	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	40 004	25 005	13 163	–	–	–	2 293	–	–
Current year receipts	–	2 293	99	–	4 500	4 500	1 773	200	–
Conditions met - transferred to revenue	15 000	14 135	11 158	–	4 500	4 500	4 067	200	–
Conditions still to be met - transferred to liabilities	25 005	13 163	2 105	–	–	–	–	–	–
Total capital transfers and grants revenue	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Total capital transfers and grants - CTBM	143 745	31 034	62 250	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	3 547 429	4 744 008	4 976 054	5 649 229	5 744 490	5 744 490	5 872 866	6 223 358	6 685 489
TOTAL TRANSFERS AND GRANTS - CTBM	319 664	126 494	134 328	–	–	–	–	–	–

2.8 TRANSFERS AND GRANTS MADE BY THE MUNICIPALITY

Table 59: MBRR SA21 – Transfers and grants made by the municipality

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to Entities/Other External Mechanisms									
<i>Municipal Entity</i>	–	–	205 035	236 673	231 512	231 512	235 090	242 090	242 090
Total Cash Transfers To Entities/Ems'	–	–	205 035	236 673	231 512	231 512	235 090	242 090	242 090
Total Cash Transfers To Groups Of Individuals:	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	–	–	205 035	236 673	231 512	231 512	235 090	242 090	242 090
Groups of Individuals									
<i>Grants-in-Aid: Assessment Rates</i>	21 496	17 290	22 007	25 654	25 654	25 654	24 208	25 297	26 385
Total Non-Cash Grants To Groups Of Individuals:	21 496	17 290	22 007	25 654	25 654	25 654	24 208	25 297	26 385
TOTAL NON-CASH TRANSFERS AND GRANTS	21 496	17 290	22 007	25 654	25 654	25 654	24 208	25 297	26 385
TOTAL TRANSFERS AND GRANTS	21 496	17 290	227 042	262 327	257 166	257 166	259 298	267 387	268 475



2.9 COUNCILLOR AND EMPLOYEE BENEFITS

Table 60: MBRR SA22 – Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	60 436	90 230	94 547	103 077	103 077	103 077	109 249	120 174	132 192
Pension and UIF Contributions	25	–	–	–	–	–	–	–	–
Medical Aid Contributions									
Motor Vehicle Allowance	28 945	69	73	–	–	–	–	–	–
Cellphone Allowance									
Housing Allowances	–	2 274	2 168	–	–	–	–	–	–
Other benefits and allowances									
Sub Total - Councillors	89 405	92 573	96 789	103 077	103 077	103 077	109 249	120 174	132 192
% increase		3,5%	4,6%	6,5%	–	–	6,0%	10,0%	10,0%
Senior Managers of the Municipality									
Basic Salaries and Wages	27 618	43 822	50 601	46 453	43 181	43 181	50 618	53 959	57 521
Pension and UIF Contributions	1 801	–	–	–	–	–	–	–	–
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	4 169	3 018	3 445	–	–	–	–	–	–
Cellphone Allowance	540	585	702	1 017	741	741	784	827	870
Housing Allowances									
Other benefits and allowances	7 173	494	394	–	–	–	–	–	–
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	41 301	47 919	55 143	47 470	43 922	43 922	51 402	54 786	58 391
% increase		16,0%	15,1%	(13,9%)	(7,5%)	–	17,0%	6,6%	6,6%
Other Municipal Staff									
Basic Salaries and Wages	3 003 359	3 317 865	3 752 576	4 276 539	4 200 195	4 200 195	4 555 383	4 819 200	5 098 296
Pension and UIF Contributions	685 018	827 561	911 275	1 017 674	989 365	989 365	1 086 474	1 149 489	1 216 159
Medical Aid Contributions	253 310	276 214	341 614	387 441	381 199	381 199	386 466	408 881	432 596
Overtime	302 507	270 646	303 652	169 351	187 582	187 582	187 582	187 582	187 582
Performance Bonus	475	299	246	171	169	169	169	169	169
Motor Vehicle Allowance	242 535	255 494	282 517	286 525	283 782	283 782	308 762	326 670	345 617
Cellphone Allowance	15 983	17 230	20 324	20 605	21 519	21 519	20 480	21 182	21 868
Housing Allowances	21 984	22 624	22 557	22 058	21 904	21 904	23 914	25 301	26 768
Other benefits and allowances	189 944	229 063	308 457	259 246	261 612	261 612	317 889	332 948	348 881
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	54 440	167 731	200 793	62 360	61 838	61 838	229 686	237 724	245 569
Sub Total - Other Municipal Staff	4 769 556	5 384 728	6 144 010	6 501 970	6 409 164	6 409 164	7 116 804	7 509 147	7 923 506
% increase		12,9%	14,1%	5,8%	(1,4%)	–	11,0%	5,5%	5,5%
Total Parent Municipality	4 900 262	5 525 220	6 295 941	6 652 517	6 556 163	6 556 163	7 277 455	7 684 107	8 114 089
		12,8%	13,9%	5,7%	(1,4%)	–	11,0%	5,6%	5,6%
TOTAL MANAGERS AND STAFF	4 810 857	5 432 647	6 199 153	6 549 440	6 453 086	6 453 086	7 168 206	7 563 933	7 981 897

Table 61: MBRR SA23 – Salaries, allowances and benefits (political office bearers/ councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker	1	1 046 191	–	–			1 046 191
Chief Whip	1	980 804	–	–			980 804
Executive Mayor	1	1 295 403	–	–			1 295 403
Deputy Executive Mayor	–	–	–	–			–
Executive Committee	10	9 808 040	–	–			9 808 040
Total for all other councillors	209	96 118 680	–	–			96 118 680
Total Councillors	222	109 249 118	–	–			109 249 118
Senior Managers of the Municipality							
Chief Finance Officer	1	2 014 949	–	–	–		2 014 949
City Manager (CM)	1	3 052 954	–	–	–		3 052 954
Strategic Executive Head: Office of the Executive Mayor	1	1 777 308	–	–	–		1 777 308
Strategic Executive Head: Office of the Speaker	1	1 587 539	–	–	–		1 587 539
Strategic Executive Head: Office of the Chief Whip	1	1 587 536	–	–	–		1 587 536
Strategic Executive Director: Community and Business Safety	1	1 587 536	–	–	–		1 587 536
Deputy City Manager: Strategy Development and Implementation	1	2 451 294	–	–	–		2 451 294
Deputy City Manager: Operations and Service Delivery	1	2 076 009	–	–	–		2 076 009
Deputy City Manager: Infrastructure and Program Management	1	2 076 009	–	–	–		2 076 009
Service Delivery Coordinator and Transformation Manager	1	2 076 005	–	–	–		2 076 005
Chief Audit Executive	1	1 587 525	–	–	–		1 587 525
Chief of Police	1	1 719 974	–	–	–		1 719 974
Strategic Executive Director: City Manager Support	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Corporate and Shared Services	1	1 600 000	–	–	–		1 600 000
Strategic Executive Director: Legal Services	1	1 924 575	–	–	–		1 924 575
Chief Information Officer	1	1 777 308	–	–	–		1 777 308
Chief of Emergency Services	1	1 752 200	–	–	–		1 752 200
List of each official with packages >= senior manager							
Strategic Executive Director: City Planning and Development	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Economic Development	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: City Strategies and Performance Management	1	1 633 792	–	–	–		1 633 792
Strategic Executive Director: Communications, Marketing and Events	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Research and Innovation	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Sport and Recreation	1	1 388 270	–	–	–		1 388 270
Strategic Executive Director: Environmental Management	1	1 521 587	–	–	–		1 521 587
Strategic Executive Director: Health and Social Development	1	1 648 596	–	–	–		1 648 596
Strategic Executive Director: Service Infrastructure	1	1 601 850	–	–	–		1 601 850
Strategic Executive Director: Transport	1	1 825 904	–	–	–		1 825 904
Strategic Executive Director: Housing and Human Settlement	1	1 649 806	–	–	–		1 649 806
Total Senior Managers of the Municipality	28	50 618 471	–	–	–		50 618 471
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION (Parent)	250	159 867 589	–	–	–		159 867 589

Table 62: MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers Number	2013/14			Current Year 2014/15			Budget Year 2015/16		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
<i>Councillors (Political Office Bearers plus Other Councillors)</i>	210	–	210	210	–	210	209	–	209
<i>Board Members of municipal entities</i>	–	–	–	–	–	–	–	–	–
Municipal employees									
<i>Municipal Manager and Senior Managers</i>	112	10	88	126	1	125	114	1	113
<i>Other Managers</i>	946	538	–	1 016	645	–	1 311	900	–
<i>Professionals</i>	2 186	1 114	2	2 424	1 286	5	2 787	1 406	4
<i>Finance</i>	338	168	–	375	201	–	418	225	–
<i>Spatial/town planning</i>	203	112	–	231	157	–	279	169	–
<i>Information Technology</i>	36	15	–	63	29	–	84	28	–
<i>Roads</i>	175	60	–	200	71	–	223	84	–
<i>Electricity</i>	158	115	–	175	137	–	195	155	–
<i>Water</i>	217	63	–	255	83	–	307	98	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	5	5	–	5	5	–	27	14	–
<i>Other</i>	1 054	576	2	1 120	603	5	1 254	633	4
<i>Technicians</i>	9 096	5 883	17	9 337	6 008	25	11 147	6 225	20
<i>Finance</i>	84	62	–	100	69	–	112	47	–
<i>Spatial/town planning</i>	121	129	–	137	131	–	223	125	–
<i>Information Technology</i>	130	48	–	145	57	–	220	78	–
<i>Roads</i>	370	160	17	385	177	25	446	187	20
<i>Electricity</i>	1 089	824	–	1 110	851	–	1 338	872	–
<i>Water</i>	396	219	–	415	232	–	447	249	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	43	40	–	50	45	–	112	62	–
<i>Other</i>	6 863	4 401	–	6 995	4 446	–	8 249	4 605	–
<i>Clerks (Clerical and administrative)</i>	4 295	3 227	55	4 375	3 267	55	5 573	3 514	64
<i>Service and sales workers</i>	–	–	–	–	–	–	–	–	–
<i>Skilled agricultural and fishery workers</i>	–	–	–	–	–	–	–	–	–
<i>Craft and related trades</i>	–	–	–	–	–	–	–	–	–
<i>Plant and Machine Operators</i>	–	–	–	–	–	–	–	–	–
<i>Elementary Occupations</i>	6 746	5 947	3 547	6 805	6 102	3 604	8 360	6 427	1 126
TOTAL PERSONNEL NUMBERS	23 591	16 719	3 919	24 293	17 309	4 024	29 501	18 473	1 536
% increase				3,0%	3,5%	2,7%	21,4%	6,7%	(61,8%)
Total municipal employees headcount	–	–	3 485	–	–	3 709	29 292	18 473	1 327
<i>Finance personnel headcount</i>	1 498	995	43	1 587	1 264	20	1 392	1 276	17
<i>Human Resources personnel headcount</i>	283	138	1	286	153	1	315	158	4



2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 63: MBRR SA25 – Budgeted monthly revenue and expenditure

R thousand	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
	Property rates - penalties & collection charges	436 365	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	5 236 387	5 763 026	6 342 328
	Property rates - electricity revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Service charges - electricity revenue	872 645	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	10 471 749	11 307 889	12 210 920
	Service charges - water revenue	264 099	264 100	264 100	264 100	264 100	264 100	264 100	264 100	264 100	264 100	264 100	264 100	3 169 195	3 451 554	3 759 324
	Service charges - sanitation revenue	62 409	62 409	62 409	62 409	62 409	62 409	62 409	62 409	62 409	62 409	62 409	62 409	748 908	816 310	889 778
	Service charges - refuse revenue	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	1 095 779	1 205 357	1 325 891
	Service charges - other	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	152 581	159 447	166 303
	Rental of facilities and equipment	9 093	9 093	9 093	9 093	9 093	9 093	9 093	9 093	9 093	9 093	9 093	9 093	109 112	114 022	118 925
	Interest earned - external investments	5 815	5 815	5 815	5 815	5 815	5 815	5 815	5 815	5 815	5 815	5 815	5 815	69 774	106 226	111 328
	Interest earned - outstanding debtors	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	182 060	191 050	200 050
	Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	196 691	196 812	196 932
	Licences and permits	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	57 680	60 185	62 687
	Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Transfers recognised - operational	284 975	284 975	284 975	284 975	284 975	284 975	284 975	284 975	284 975	284 975	284 975	284 975	3 419 706	3 716 419	4 053 363
	Other revenue	67 945	67 937	67 937	67 937	67 937	67 937	67 937	67 937	67 937	67 937	67 937	67 937	815 250	820 989	840 561
	Gains on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		2 143 745	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	2 143 739	25 724 863	27 909 285	30 278 390
Expenditure By Type																
	Employee related costs	548 858	548 859	548 859	548 859	548 859	548 859	548 859	548 859	548 859	548 859	548 859	548 859	6 917 257	7 304 200	7 713 590
	Remuneration of councillors	9 312	9 312	9 312	9 312	9 312	9 312	9 312	9 312	9 312	9 312	9 312	9 312	111 749	122 674	134 692
	Debt impairment	84 843	84 843	84 843	84 843	84 843	84 843	84 843	84 843	84 843	84 843	84 843	84 843	1 018 116	1 097 750	1 180 881
	Depreciation & asset impairment	98 903	98 903	98 903	98 903	98 903	98 903	98 903	98 903	98 903	98 903	98 903	98 903	1 186 841	1 262 245	1 347 661
	Finance charges	85 767	85 767	85 767	85 767	85 767	85 767	85 767	85 767	85 767	85 767	85 767	85 767	1 029 202	1 110 194	1 193 967
	Bulk purchases	717 783	717 783	717 783	717 783	717 783	717 783	717 783	717 783	717 783	717 783	717 783	717 783	8 613 398	9 321 454	10 087 228
	Other materials	29 091	29 091	29 091	29 091	29 091	29 091	29 091	29 091	29 091	29 091	29 091	29 091	349 093	359 556	369 766
	Contracted services	161 646	161 646	161 646	161 646	161 646	161 646	161 646	161 646	161 646	161 646	161 646	161 646	1 939 756	1 996 933	2 056 557
	Transfers and grants	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	259 298	267 387	268 475
	Other expenditure	327 376	309 603	309 603	309 603	309 603	309 603	309 603	309 603	309 603	309 603	309 603	291 831	3 715 237	3 805 956	4 422 033
	Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		2 085 187	2 067 416	2 067 416	2 067 416	2 398 366	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 049 646	25 139 948	27 248 348	29 444 849
Surplus/(Deficit)		58 558	76 322	76 322	76 322	(254 628)	76 322	76 322	76 322	76 322	76 322	76 322	94 087	584 915	660 937	833 541
	Transfers recognised - capital	109 285	202 360	202 360	202 360	202 360	214 782	202 360	202 360	202 360	202 360	202 360	307 857	2 453 160	2 506 939	2 632 126
	Contributions recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 867
	Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 867

Table 64: MBRR SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote															
City Planning and Development	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	129 674	132 283	139 955
Corporate & Shared Services	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	102 508	86 207	83 784
Economic Development	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	33 143	2 000	2 000
Emergency Services	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	70 689	74 346	77 983
Environmental Management	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	139 983	144 667	149 053
Group Financial Services	704 098	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	8 449 183	9 319 205	10 224 021
Housing & Human Settlement	28 987	56 829	56 829	56 829	56 829	57 976	56 829	56 829	56 829	56 829	56 829	85 818	684 246	702 671	735 009
Group Information & Communication Technology	149	149	149	149	149	149	149	149	149	149	149	149	1 790	218	19
Metro Police Services	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	202 724	202 724	203 099
Office of the City Manager	16 667	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	25 000	250 000	280 000	290 000
Service Delivery and Transformation	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	1 441 046	1 563 573	1 697 754
Water and Sanitation Department	339 375	342 638	342 638	342 638	342 638	342 638	342 638	342 638	342 638	342 638	342 638	345 902	4 111 658	4 456 740	4 873 296
Energy and Electricity Department	896 845	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	909 929	10 840 643	11 699 537	12 625 312
Transport	74 047	122 551	122 551	122 551	122 551	130 051	122 551	122 551	122 551	122 551	122 551	178 554	1 485 608	1 518 595	1 585 123
Other Votes	16 246	18 996	18 996	18 996	18 996	22 772	18 996	18 996	18 996	18 996	18 996	25 522	235 503	233 456	224 107
Total Revenue by Vote	2 253 030	2 346 098	2 346 098	2 346 098	2 346 098	2 358 520	2 346 098	2 346 098	2 346 098	2 346 098	2 346 098	2 451 589	28 178 022	30 416 224	32 910 516
Expenditure by Vote to be appropriated															
City Planning and Development	24 459	24 459	24 459	24 459	35 400	24 459	24 459	24 459	24 459	24 459	24 459	24 459	304 449	317 381	336 107
Corporate & Shared Services	107 797	107 797	107 797	107 797	122 899	107 797	107 797	107 797	107 797	107 797	107 797	107 797	1 308 669	1 354 487	1 405 816
Economic Development	27 657	27 657	27 657	27 657	29 983	27 657	27 657	27 657	27 657	27 657	27 657	27 657	334 225	343 611	353 021
Emergency Services	46 059	46 059	46 059	46 059	69 353	46 059	46 059	46 059	46 059	46 059	46 059	46 059	576 004	608 336	642 485
Environmental Management	29 181	29 181	29 181	29 181	37 196	29 181	29 181	29 181	29 181	29 181	29 181	29 181	358 187	376 427	395 303
Group Financial Services	120 172	120 173	120 173	120 173	143 503	120 173	120 173	120 173	120 173	120 173	120 173	120 172	1 465 401	1 866 024	2 511 806
Housing & Human Settlement	28 098	28 098	28 098	28 098	30 335	28 098	28 098	28 098	28 098	28 098	28 098	28 098	339 409	363 044	382 009
Group Information & Communication Technology	62 000	44 223	44 223	44 223	47 196	44 223	44 223	44 223	44 223	44 223	44 223	26 446	533 650	553 205	573 095
Metro Police Services	145 232	145 233	145 233	145 233	192 206	145 233	145 233	145 233	145 233	145 233	145 233	145 233	1 789 763	1 827 706	1 928 284
Office of the City Manager	21 717	21 717	21 717	21 717	25 176	21 717	21 717	21 717	21 717	21 717	21 717	21 717	264 063	272 522	281 126
Service Delivery and Transformation	358 095	358 100	358 100	358 100	493 771	358 100	358 100	358 100	358 100	358 100	358 100	358 105	4 432 871	4 621 491	4 834 558
Water and Sanitation Department	242 245	242 245	242 245	242 245	249 897	242 245	242 245	242 245	242 245	242 245	242 245	242 246	2 914 596	3 266 700	3 519 220
Energy and Electricity Department	677 538	677 539	677 539	677 539	683 907	677 539	677 539	677 539	677 539	677 539	677 539	677 540	8 136 834	9 023 573	9 713 323
Transport	80 508	80 508	80 508	80 508	92 412	80 508	80 508	80 508	80 508	80 508	80 508	80 508	978 004	1 046 678	1 101 101
Other Votes	114 428	114 428	114 428	114 428	145 121	114 428	114 428	114 428	114 428	114 428	114 428	114 428	1 403 824	1 407 162	1 467 596
Total Expenditure by Vote	2 085 187	2 067 416	2 067 416	2 067 416	2 398 366	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 049 646	25 139 948	27 248 348	29 444 849
Surplus/(Deficit) before assoc.	167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 667
Taxation															
Attributable to minorities															
Share of surplus/ (deficit) of associate															
Surplus/(Deficit)	167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 667

Table 65: MBRR SA27 – Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
	Governance and administration	728 636	732 803	732 803	732 803	732 803	736 579	732 803	732 803	732 803	732 803	732 803	740 746	8 801 188	9 633 901	10 534 213
	Executive and council	4 802	8 969	8 969	8 969	8 969	12 744	8 969	8 969	8 969	8 969	8 969	16 911	115 176	95 375	93 375
	Budget and treasury office	697 798	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	8 373 584	9 207 139	10 106 892
	Corporate services	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	312 427	331 387	334 245
	Community and public safety	61 256	91 848	91 848	91 848	91 848	92 994	91 848	91 848	91 848	91 848	91 848	123 586	1 104 465	1 126 491	1 157 978
	Community and social services	1 712	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	7 212	53 546	48 970	39 543
	Sport and recreation	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	19 994	20 394	21 237
	Public safety	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	204 695	205 175	205 654
	Housing	30 652	58 494	58 494	58 494	58 494	59 641	58 494	58 494	58 494	58 494	58 494	87 483	704 219	723 544	756 779
	Health	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	122 011	128 408	134 766
	Economic and environmental services	100 771	149 275	149 275	149 275	149 275	156 775	149 275	149 275	149 275	149 275	149 275	205 278	1 806 297	1 814 204	1 891 852
	Planning and development	17 134	17 134	17 134	17 134	17 134	17 134	17 134	17 134	17 134	17 134	17 134	17 134	205 611	179 002	188 597
	Road transport	83 614	132 117	132 117	132 117	132 117	139 617	132 117	132 117	132 117	132 117	132 117	188 121	1 600 410	1 634 913	1 702 953
	Environmental protection	23	23	23	23	23	23	23	23	23	23	23	23	276	289	301
	Trading services	1 346 762	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 356 568	1 366 374	16 278 812	17 645 947	19 122 380
	Electricity	909 383	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	922 467	10 991 089	11 900 014	12 835 910
	Water	268 771	268 771	268 771	268 771	268 771	268 771	268 771	268 771	268 771	268 771	268 771	268 771	3 225 254	3 510 309	3 820 775
	Waste water management	70 723	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	77 249	887 831	947 922	1 054 077
	Waste management	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	1 174 628	1 287 702	1 411 719
	Other	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	187 260	195 682	204 093
	Total Revenue - Standard	2 253 030	2 346 098	2 346 098	2 346 098	2 346 098	2 358 520	2 346 098	2 346 098	2 346 098	2 346 098	2 346 098	2 451 589	28 178 022	30 416 224	32 910 516
Expenditure - Standard																
	Governance and administration	437 616	419 839	419 839	419 839	512 000	419 839	419 839	419 839	419 839	419 839	419 839	402 062	5 130 232	5 625 564	6 426 278
	Executive and council	114 343	114 343	114 343	114 343	159 600	114 343	114 343	114 343	114 343	114 343	114 343	114 343	1 417 378	1 436 330	1 509 375
	Budget and treasury office	57 419	57 419	57 419	57 419	59 437	57 419	57 419	57 419	57 419	57 419	57 419	57 419	691 049	1 056 241	1 658 180
	Corporate services	265 854	248 076	248 076	248 076	292 963	248 076	248 076	248 076	248 076	248 076	248 076	230 299	3 021 805	3 132 993	3 258 723
	Community and public safety	300 712	300 717	300 717	300 717	398 054	300 717	300 717	300 717	300 717	300 717	300 717	300 722	3 705 942	3 789 836	3 987 564
	Community and social services	52 607	52 612	52 612	52 612	71 740	52 612	52 612	52 612	52 612	52 612	52 612	52 617	650 470	626 103	655 119
	Sport and recreation	36 008	36 008	36 008	36 008	47 912	36 008	36 008	36 008	36 008	36 008	36 008	36 008	444 000	466 314	489 930
	Public safety	141 333	141 333	141 333	141 333	183 662	141 333	141 333	141 333	141 333	141 333	141 333	141 333	1 738 320	1 772 614	1 869 279
	Housing	33 804	33 804	33 804	33 804	38 912	33 804	33 804	33 804	33 804	33 804	33 804	33 804	410 760	437 607	459 893
	Health	36 960	36 960	36 960	36 960	55 829	36 960	36 960	36 960	36 960	36 960	36 960	36 960	462 391	487 198	513 343
	Economic and environmental services	180 438	180 439	180 439	180 439	230 924	180 439	180 439	180 439	180 439	180 439	180 439	180 439	2 215 748	2 337 653	2 452 632
	Planning and development	55 673	55 673	55 673	55 673	71 486	55 673	55 673	55 673	55 673	55 673	55 673	55 673	683 885	708 582	739 250
	Road transport	122 620	122 620	122 620	122 620	156 229	122 620	122 620	122 620	122 620	122 620	122 620	122 620	1 505 049	1 600 803	1 683 586
	Environmental protection	2 146	2 146	2 146	2 146	3 208	2 146	2 146	2 146	2 146	2 146	2 146	2 146	26 813	28 268	29 797
	Trading services	1 150 686	1 150 688	1 150 688	1 150 688	1 237 958	1 150 688	1 150 688	1 150 688	1 150 688	1 150 688	1 150 688	1 150 688	13 895 521	15 293 515	16 367 093
	Electricity	791 305	791 306	791 306	791 306	832 004	791 306	791 306	791 306	791 306	791 306	791 306	791 306	9 536 368	10 480 135	11 228 966
	Water	232 892	232 893	232 893	232 893	242 092	232 893	232 893	232 893	232 893	232 893	232 893	232 893	2 804 912	3 124 264	3 365 848
	Waste water management	45 517	45 517	45 517	45 517	53 032	45 517	45 517	45 517	45 517	45 517	45 517	45 517	553 715	601 761	628 940
	Waste management	80 972	80 972	80 972	80 972	109 830	80 972	80 972	80 972	80 972	80 972	80 972	80 972	1 000 526	1 087 355	1 143 739
	Other	15 734	15 734	15 734	15 734	19 430	15 734	15 734	15 734	15 734	15 734	15 734	15 734	192 505	201 779	211 282
	Total Expenditure - Standard	2 085 187	2 067 416	2 067 416	2 067 416	2 398 366	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 067 416	2 049 646	25 139 948	27 248 348	29 444 849
	Surplus/(Deficit) before assoc.	167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 667
	Share of surplus/ (deficit) of associate												-	-	-	-
	Surplus/(Deficit)	167 843	278 682	278 682	278 682	(52 268)	291 104	278 682	278 682	278 682	278 682	278 682	401 943	3 038 075	3 167 876	3 465 667

Table 66: MBRR SA28 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated															
City Planning and Development	–	–	1 000	2 000	2 000	3 000	3 000	3 000	4 000	4 000	4 000	4 000	30 000	10 000	20 000
Corporate & Shared Services	1 951	1 951	1 951	1 951	1 951	1 951	1 951	1 951	1 951	1 951	1 951	1 951	23 407	39 900	35 000
Economic Development	–	–	4 500	5 000	5 950	5 250	1 350	10 350	10 350	5 850	7 050	11 450	67 100	94 500	92 000
Emergency Services	–	–	–	400	650	450	300	1 000	1 500	1 700	–	–	6 000	6 000	6 000
Environmental Management	4 300	2 850	8 300	5 850	11 900	15 900	9 140	8 900	11 450	8 310	5 800	5 300	98 000	122 000	100 000
Group Financial Services	2 500	2 500	2 500	3 550	2 500	2 500	3 550	2 500	2 500	3 550	2 500	4 600	35 250	25 000	40 000
Housing & Human Settlement	40 093	40 093	40 093	17 183	17 183	17 183	38 183	38 183	38 183	128 792	128 792	126 542	670 500	688 885	719 258
Group Information & Communication Te	–	31 500	4 500	4 000	6 000	7 500	13 000	14 000	2 000	10 000	500	3 500	96 500	155 500	140 500
Metro Police Services	–	–	–	1 000	3 000	–	–	4 000	1 000	1 000	–	–	10 000	10 000	10 000
Office of the City Manager	23 333	23 333	23 333	23 333	23 333	23 333	23 333	23 333	23 333	23 333	23 333	23 333	280 000	280 000	290 000
Service Delivery and Transformation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water and Sanitation Department	1 855	74 135	81 697	44 484	25 091	17 403	27 145	14 030	17 257	14 300	6 600	30 913	355 000	322 329	335 688
Energy and Electricity Department	3 250	17 050	32 850	38 900	39 300	27 700	29 600	65 800	46 900	62 650	51 450	32 050	447 500	580 171	659 812
Transport	–	69 950	111 600	108 500	132 900	177 288	62 700	69 746	147 800	135 110	135 542	321 949	1 473 085	1 477 864	1 531 868
Other Votes	8 413	7 513	9 713	15 513	15 713	15 113	14 013	15 513	16 113	16 113	16 213	13 613	163 551	156 000	166 000
Capital multi-year expenditure sub-total	85 694	270 874	322 036	271 663	287 470	314 570	227 265	272 306	324 337	416 658	383 820	579 200	3 755 893	3 968 139	4 146 126
Single-year expenditure to be appropriated															
City Planning and Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate & Shared Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic Development	–	–	–	–	1 750	750	1 750	750	750	1 750	1 750	1 650	10 900	8 500	11 000
Emergency Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental Management	–	1 000	–	1 000	–	1 000	–	1 000	–	1 000	–	–	5 000	5 000	5 000
Group Financial Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing & Human Settlement	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Group Information & Communication Te	74 378	–	–	505	–	–	–	505	–	–	–	386	75 773	200	–
Metro Police Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Office of the City Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service Delivery and Transformation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water and Sanitation Department	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy and Electricity Department	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Votes	–	–	–	300	200	500	800	800	1 200	1 600	1 800	1 800	9 000	10 000	–
Capital single-year expenditure sub-total	74 378	1 000	–	1 805	1 950	2 250	2 550	3 055	1 950	4 350	3 550	3 836	100 673	23 700	16 000
Total Capital Expenditure	160 072	271 874	322 036	273 468	289 420	316 820	229 815	275 360	326 287	421 008	387 370	583 036	3 855 566	3 991 839	4 162 126

Table 67: MBRR SA29 – Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Capital Expenditure - Standard															
	Governance and administration	91 375	48 496	21 496	22 551	22 996	24 496	31 046	31 501	19 996	28 046	17 496	22 982	381 481	321 600	314 500
	Executive and council	8 963	8 963	8 963	10 013	8 963	8 963	10 013	8 963	8 963	10 013	8 963	11 063	112 801	93 000	91 000
	Budget and treasury office	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	20 000	25 000
	Corporate services	79 912	37 034	10 034	10 038	11 534	13 034	18 534	20 038	7 534	15 534	6 034	9 420	238 680	208 600	198 500
	Community and public safety	47 093	48 743	53 093	40 233	45 533	47 233	61 083	67 383	70 733	158 442	152 692	149 242	941 500	943 385	975 258
	Community and social services	–	–	300	2 600	5 600	6 600	3 200	4 700	4 800	3 800	1 400	1 000	34 000	65 500	60 000
	Sport and recreation	1 000	3 850	7 900	10 150	10 700	14 600	12 500	11 600	16 850	15 250	14 600	17 000	136 000	118 000	129 000
	Public safety	–	–	–	1 400	3 650	450	300	5 000	2 500	2 700	–	–	16 000	16 000	16 000
	Housing	40 093	40 093	40 093	17 183	17 183	17 183	38 183	38 183	38 183	128 792	128 792	126 542	670 500	688 885	719 258
	Health	6 000	4 800	4 800	8 900	8 400	8 400	6 900	7 900	8 400	7 900	7 900	4 700	85 000	55 000	51 000
	Economic and environmental services	–	69 950	116 300	113 900	141 100	148 388	66 100	81 146	159 400	150 992	164 941	341 968	1 554 085	1 583 854	1 637 868
	Planning and development	–	–	4 500	5 000	7 700	6 000	3 100	11 100	11 100	7 600	8 800	13 100	78 000	103 000	103 000
	Road transport	–	69 950	111 600	108 500	132 900	142 288	62 700	69 746	147 800	143 092	155 941	328 568	1 473 085	1 477 854	1 531 868
	Environmental protection	–	–	200	300	500	100	300	300	500	300	200	300	3 000	3 000	3 000
	Trading services	21 605	104 685	128 047	96 884	78 891	59 103	69 245	95 330	77 157	90 450	72 640	75 463	969 500	1 132 000	1 226 500
	Electricity	3 250	17 050	32 850	38 900	39 300	27 700	29 600	65 800	46 900	62 650	51 450	32 050	447 500	580 171	659 812
	Water	–	24 621	23 741	14 391	9 041	9 371	7 645	7 030	8 257	10 300	6 190	29 341	149 929	142 329	120 900
	Waste water management	14 355	62 014	70 456	42 593	28 550	20 532	32 000	19 500	21 500	16 500	13 000	14 071	355 071	380 000	424 788
	Waste management	4 000	1 000	1 000	1 000	2 000	1 500	–	3 000	500	1 000	2 000	–	17 000	29 500	21 000
	Other	–	–	3 100	–	900	2 600	2 340	–	–	1 060	–	–	10 000	11 000	8 000
	Total Capital Expenditure - Standard	160 072	271 874	322 036	273 468	289 420	281 820	229 815	275 360	326 287	428 991	407 769	589 655	3 856 566	3 991 839	4 162 126
	Funded by:															
	National Government	61 768	167 569	217 425	170 341	181 548	190 948	136 117	136 367	220 867	265 476	272 441	387 675	2 408 542	2 464 739	2 604 126
	Provincial Government	629	629	629	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 829	40 551	52 000	28 000
	District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Other transfers and grants	536	158	158	572	68	68	150	655	150	375	375	804	4 067	200	–
	Transfers recognised - capital	62 934	168 356	218 211	175 143	185 845	195 245	140 496	141 251	225 246	270 081	277 045	393 308	2 453 160	2 506 939	2 632 126
	Public contributions & donations	3 284	14 984	17 684	10 034	8 834	10 222	9 634	16 730	16 691	33 300	12 684	14 327	168 407	134 900	130 000
	Borrowing	92 771	87 451	85 057	84 708	90 158	74 770	77 102	110 797	80 767	121 527	115 957	178 937	1 200 000	1 200 000	1 200 000
	Internally generated funds	1 083	1 083	1 083	3 583	4 583	1 583	2 583	6 583	3 583	4 083	2 083	3 083	35 000	150 000	200 000
	Total Capital Funding	160 072	271 874	322 036	273 468	289 420	281 820	229 815	275 360	326 287	428 991	407 769	589 655	3 856 566	3 991 839	4 162 126

Table 68: MBRR SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts by Source																
Property rates		401 456 200	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	4 817 476 316	5 301 983 828	5 634 941 484
Service charges - electricity revenue		802 834 767	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	9 634 008 988	10 403 257 512	11 234 046 124
Service charges - water revenue		242 971 547	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	242 971 632	2 915 659 584	3 175 429 321	3 458 576 278
Service charges - sanitation revenue		57 416 309	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	57 416 312	688 995 728	751 005 200	818 995 852
Service charges - refuse revenue		84 009 663	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	1 008 116 634	1 108 928 072	1 219 820 088
Service charges - other		11 697 855	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	140 374 336	166 691 240	182 998 944
Rental of facilities and equipment		8 364 838	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	8 365 221	100 382 672	104 900 056	109 410 908
Interest earned - external investments		5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	5 814 528	69 774 338	106 226 050	111 327 662
Interest earned - outstanding debtors		7 585 414	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	7 585 416	91 025 000	95 525 000	100 025 000
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		16 390 946	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	196 691 400	196 691 400	196 691 400
Licences and permits		4 806 648	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	57 679 800	60 185 400	62 687 400
Agency services		284 975 395	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	284 975 500	3 419 706 000	3 776 419 000	4 053 360 000
Transfer receipts - operational		67 933 637	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	67 937 498	815 250 000	820 989 400	840 561 300
Other revenue		1 996 255 707	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	1 996 261 728	23 935 140 796	25 988 351 679	28 193 287 660
Cash Receipts by Source																
Other Cash Flows by Source																
Transfer receipts - capital		68 213 978	154 577 982	186 648 354	174 793 961	293 963 228	180 810 762	244 153 149	126 712 920	187 729 740	230 157 174	261 687 020	343 701 414	2 453 159 682	2 506 939 000	2 632 126 000
Contributions recognised - capital & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/renhancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		697 043	697 043	697 043	697 043	697 043	697 043	697 043	697 043	697 043	697 043	697 043	697 043	8 384 516	8 531 807	8 702 443
Increase (decrease) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables		4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 087	48 553 230	-	-
Decrease (Increase) in non-current investments		4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	56 007 144	-36 145 113	-4 782 833
Total Cash Receipts by Source		2 073 881 153	2 160 250 118	2 192 320 490	2 180 466 097	2 299 635 364	2 186 482 898	2 449 825 285	2 332 385 056	2 393 401 876	2 435 320 310	2 467 389 156	2 549 378 585	27 721 225 368	29 687 677 373	32 329 333 270
Cash Payments by Type																
Employee related costs		576 438 624	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	576 438 130	6 917 257 285	7 304 199 659	7 713 589 606
Remuneration of councillors		9 312 423	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 427	9 312 425	111 749 118	122 674 200	134 691 800
Finance charges		85 766 793	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 852	85 766 787	1 029 202 100	1 110 193 600	1 193 967 300
Bulk purchases - Electricity		567 080 782	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	6 804 972 100	7 349 389 900	7 937 319 500
Bulk purchases - Water & Sewer		150 702 126	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 186	150 702 244	1 808 426 230	1 972 084 575	2 149 808 225
Other materials		29 091 960	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 125	29 091 100	349 083 400	359 556 000	362 370 778
Contracted services		151 892 500	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 567	151 892 530	1 822 710 700	1 875 790 800	1 882 789 150
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		21 608 140	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	259 287 800	267 387 100	268 474 900
Other expenditure		377 419 682	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	300 216 373	283 014 388	3 602 596 800	3 689 373 101	4 270 659 288
Cash Payments by Type		1 909 309 230	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 892 108 819	1 874 906 113	22 705 305 533	24 050 628 935	25 863 770 517
Other Cash Flows/Payments by Type																
Capital assets		105 093 161	238 148 973	287 557 860	269 294 512	452 891 414	278 564 325	376 152 030	195 218 953	289 223 886	354 889 275	403 180 814	529 520 039	3 779 435 162	3 912 002 318	4 078 983 480
Repayment of borrowing		46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	46 669 518	580 034 213	674 629 711	817 613 500
Total Cash Payments by Type		2 061 071 909	2 176 927 310	2 226 336 197	2 208 072 849	2 391 669 751	2 217 342 572	2 314 930 367	2 133 997 290	2 228 002 223	2 293 367 612	2 341 959 151	2 451 097 667	27 044 774 898	28 637 260 964	30 760 267 487
NET INCREASE/(DECREASE) IN CASH HELD		12 865 244	-16 677 192	-34 015 707	-27 606 752	-92 034 387	-30 859 674	134 894 918	198 387 766	165 398 653	142 461 698	125 410 005	98 280 888	676 450 470	1 030 418 409	1 569 065 773
Cash/cash equivalents at the monthly year begin:		1 175 775 336	1 188 584 590	1 171 907 388	1 137 891 681	1 110 284 929	1 018 250 542	987 390 868	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786
Cash/cash equivalents at the monthly year end:		1 188 584 590	1 171 907 388	1 137 891 681	1 110 284 929	1 018 250 542	987 390 868	987 390 868	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786	1 122 285 786

2.11 CONTRACTS WITH FUTURE BUDGETARY IMPLICATIONS

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). To ensure adherence to this contractual limitation, all reports submitted to either the Bid Evaluation or the Adjudication Committee must obtain formal financial comments from the Budget Office of the Financial Services Department.



2.12 CAPITAL EXPENDITURE DETAILS

The following three tables present details of the City's capital expenditure programme, firstly on new assets, then on the renewal of assets, and finally on the repair and maintenance of assets.

Table 69: MBRR SA34a – Capital expenditure on new assets by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	848 326	1 735 232	1 724 290	1 799 570	1 855 462	1 855 462	1 770 442	1 891 904	1 942 368
Infrastructure - Road transport	434 553	1 253 269	1 381 918	1 507 470	1 483 370	1 483 370	1 389 635	1 409 004	1 464 868
Roads, Pavements & Bridges	270 028	968 983	1 070 774	1 293 821	1 267 121	1 267 121	812 293	981 902	1 129 868
Storm water	164 526	284 286	311 144	213 649	216 249	216 249	577 342	427 102	335 000
Infrastructure - Electricity	320 780	345 203	191 232	165 000	145 500	145 500	109 000	182 000	182 000
Generation	218 232	213 991	177 190	146 500	134 000	134 000	108 000	180 000	180 000
Transmission & Reticulation	95 351	126 112	6 043	18 500	11 500	11 500	1 000	2 000	2 000
Street Lighting	7 197	5 099	7 998	—	—	—	—	—	—
Infrastructure - Water	62 596	39 413	49 371	57 500	57 500	57 500	57 500	45 000	43 000
Dams & Reservoirs	46 441	39 249	49 315	57 500	57 500	57 500	57 500	45 000	43 000
Water purification	—	—	—	—	—	—	—	—	—
Reticulation	16 155	163	56	—	—	—	—	—	—
Infrastructure - Sanitation	10 199	4 000	3 919	1 500	1 500	1 500	—	—	—
Reticulation	10 199	4 000	3 919	1 500	1 500	1 500	—	—	—
Sewerage purification	—	—	—	—	—	—	—	—	—
Infrastructure - Other	20 197	93 348	97 849	68 100	167 592	167 592	214 307	255 900	252 500
Waste Management	3 371	32 428	6 363	15 600	15 600	15 600	5 000	5 000	5 000
Transportation	10 372	13 037	28 784	—	—	—	—	4 500	4 500
Gas	—	—	—	—	—	—	—	—	—
Other	6 455	47 884	62 703	52 500	151 992	151 992	209 307	246 400	243 000
Community	102 839	325 914	264 224	141 000	188 592	188 592	216 000	200 500	173 000
Parks & gardens	—	—	—	—	—	—	—	—	—
Sportsfields & stadia	30 732	220 669	163 941	72 000	94 400	94 400	91 000	63 000	45 000
Swimming pools	—	—	—	—	—	—	—	—	—
Community halls	—	—	—	—	—	—	—	—	—
Libraries	16 708	32 226	26 032	20 000	20 000	20 000	6 000	22 000	16 000
Recreational facilities	—	9 907	9 907	—	—	—	10 000	10 000	10 000
Fire, safety & emergency	—	2 499	4 922	—	—	—	—	—	—
Security and policing	—	—	—	4 000	2 000	2 000	10 000	10 000	10 000
Buses	560	—	—	—	—	—	—	—	—
Clinics	9 741	34 800	39 239	40 000	51 200	51 200	78 000	70 000	76 000
Museums & Art Galleries	—	—	—	—	—	—	—	—	—
Cemeteries	33 455	17 771	7 604	5 000	20 992	20 992	21 000	25 500	16 000
Social rental housing	—	—	—	—	—	—	—	—	—
Other	11 642	8 042	12 579	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	53 495	(2 061)	(1 832)	—	—	—	57 100	91 100	90 100
Housing development	53 495	(2 061)	(1 832)	—	—	—	—	—	—
Other	—	—	—	—	—	—	57 100	91 100	90 100
Other assets	44 680	88 588	45 780	65 116	113 211	113 211	18 301	18 500	15 000
General vehicles	—	16 831	—	—	—	—	—	—	—
Specialised vehicles	25 874	12 529	(90)	120	120	120	—	—	—
Plant & equipment	—	—	—	—	—	—	—	—	—
Computers - hardware/equipment	—	—	—	—	—	—	—	—	—
Furniture and other office equipment	11 985	33 545	34 533	34 866	41 691	41 691	12 801	13 000	11 000
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	2 451	1 530	1 796	5 500	5 500	5 500	5 500	5 500	4 000
Civic Land and Buildings	—	—	—	—	—	—	—	—	—
Other Buildings	4 070	23 224	9 142	24 630	65 900	65 900	—	—	—
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—	—
Other	299	929	400	—	—	—	—	—	—
Agricultural assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	130 773	40 200	40 000
Computers - software & programming	—	—	—	—	—	—	130 773	40 200	40 000
Other (list sub-class)	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1 049 340	2 147 674	2 032 462	2 005 686	2 157 264	2 157 264	2 192 616	2 242 204	2 260 468
Specialised vehicles	25 874	12 529	(90)	120	120	120	—	—	—
Refuse	—	—	—	—	—	—	—	—	—
Fire	25 874	12 529	(90)	120	120	120	—	—	—
Conservancy	—	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—

Table 70: MBRR SA34b – Capital expenditure on the renewal of existing assets by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	1 247 651	1 366 304	1 295 908	965 496	978 096	978 096	731 450	797 350	871 000
Infrastructure - Road transport	246 403	163 924	132 388	33 250	47 350	47 350	28 450	60 350	60 500
Roads, Pavements & Bridges	219 262	125 559	93 967	33 250	47 350	47 350	26 150	46 550	38 650
Storm water	27 141	38 364	38 421	—	—	—	2 300	13 800	21 850
Infrastructure - Electricity	290 101	331 849	229 348	474 500	477 000	477 000	338 500	398 171	477 812
Generation	161 227	193 840	118 198	345 000	308 000	308 000	225 000	271 500	329 500
Transmission & Reticulation	91 629	82 880	63 991	89 500	114 000	114 000	43 500	49 671	36 312
Street Lighting	37 245	55 129	47 159	40 000	55 000	55 000	70 000	77 000	112 000
Infrastructure - Water	249 020	421 032	433 799	272 183	268 183	268 183	182 429	177 329	187 900
Dams & Reservoirs	—	—	—	—	—	—	—	—	—
Water purification	—	—	—	—	—	—	—	—	—
Reticulation	249 020	421 032	433 799	272 183	268 183	268 183	182 429	177 329	187 900
Infrastructure - Sanitation	419 005	401 192	452 846	167 563	157 563	157 563	115 071	100 000	104 788
Reticulation	367 558	373 610	417 733	145 992	135 992	135 992	90 000	80 000	80 500
Sewerage purification	51 446	27 583	35 113	21 571	21 571	21 571	25 071	20 000	24 788
Infrastructure - Other	43 122	48 306	47 528	18 000	28 000	28 000	67 000	61 500	40 000
Waste Management	9 475	15 160	11 689	—	—	—	12 000	24 500	16 000
Transportation	4 977	6 262	1 884	18 000	28 000	28 000	55 000	7 000	4 000
Gas	—	—	—	—	—	—	—	—	—
Other	28 670	26 884	33 954	—	—	—	—	30 000	20 000
Community	62 536	273 238	268 134	170 000	197 000	197 000	151 000	123 000	153 000
Parks & gardens	4 267	82 393	26 655	20 000	20 000	20 000	35 000	40 000	40 000
Sportsfields & stadia	1 135	1 290	—	—	—	—	—	—	30 000
Swimming pools	—	—	—	—	—	—	—	—	—
Community halls	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Recreational facilities	—	—	(1 697)	—	—	—	—	—	—
Fire, safety & emergency	596	—	792	—	—	—	2 000	—	—
Security and policing	1 858	1 385	42 543	—	2 000	2 000	—	—	—
Buses	—	—	—	—	—	—	—	—	—
Clinics	3 023	946	—	—	—	—	7 000	—	—
Museums & Art Galleries	1 352	1 963	—	—	—	—	—	—	—
Cemeteries	—	—	877	—	—	—	7 000	3 000	3 000
Social rental housing	—	—	—	—	—	—	—	—	—
Other	50 304	185 261	198 964	150 000	175 000	175 000	100 000	80 000	80 000
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	569 191	568 514	451 789	900 805	926 421	926 421	675 500	688 885	719 258
Housing development	569 191	568 514	451 789	900 805	926 421	926 421	670 500	688 885	719 258
Other	—	—	—	—	—	—	5 000	7 400	6 900
Other assets	182 219	193 868	178 512	126 000	130 000	130 000	106 000	133 000	151 500
General vehicles	—	11 527	84 775	—	4 000	4 000	—	30 000	30 000
Specialised vehicles	25 477	22 495	—	—	—	—	—	—	—
Plant & equipment	2 651	4 515	3 477	1 000	1 000	1 000	3 000	3 000	3 000
Computers - hardware/equipment	5 917	4 756	19 880	30 000	30 000	30 000	15 000	20 000	25 000
Furniture and other office equipment	396	6 982	6 172	13 000	13 000	13 000	13 000	13 000	13 000
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	8 545	19 450	2 450	—	—	—	—	—	—
Civic Land and Buildings	—	—	—	—	—	—	—	—	—
Other Buildings	25 820	23 940	19 197	67 700	67 700	67 700	38 500	11 500	20 000
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—	—
Other	113 412	100 202	42 561	14 300	14 300	14 300	36 500	55 500	60 500
Agricultural assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Intangibles	3 924	906	1 777	—	—	—	—	—	—
Computers - software & programming	3 924	906	1 777	—	—	—	—	—	—
Other (list sub-class)	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on renewal	2 065 521	2 402 830	2 196 120	2 162 301	2 231 517	2 231 517	1 663 950	1 749 635	1 901 658

Table 71: MBRR SA34c – Repairs and maintenance expenditure by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	624 259	778 921	648 013	683 340	703 974	703 974	801 393	829 442	856 813
Infrastructure - Road transport	131 773	188 529	118 214	162 879	156 798	156 798	120 794	125 022	129 148
Roads, Pavements & Bridges	98 122	138 123	97 508	123 107	117 027	117 027	101 028	104 564	108 015
Storm water	33 651	50 407	20 706	39 771	39 771	39 771	19 766	20 458	21 133
Infrastructure - Electricity	300 409	358 972	411 507	288 440	290 629	290 629	386 114	399 628	412 816
Generation	49 650	73 920	78 406	76 557	76 557	76 557	74 019	76 609	79 137
Transmission & Reticulation	178 273	190 566	287 207	189 955	191 045	191 045	289 193	299 315	309 192
Street Lighting	72 486	94 487	45 894	21 928	23 026	23 026	22 903	23 704	24 487
Infrastructure - Water	133 621	106 040	54 603	143 519	151 599	151 599	231 797	239 910	247 827
Dams & Reservoirs	9 999	6 181	4 256	11 602	11 602	11 602	4 743	4 909	5 071
Water purification	5 844	6 545	10 403	7 431	9 531	9 531	8 898	9 209	9 513
Reticulation	117 778	93 313	39 945	124 486	130 466	130 466	218 157	225 793	233 244
Infrastructure - Sanitation	44 993	48 996	55 382	50 564	65 511	65 511	49 337	51 064	52 748
Reticulation	12 598	9 943	11 457	16 426	16 373	16 373	11 018	11 404	11 780
Sewerage purification	32 395	39 053	43 925	34 138	49 138	49 138	38 318	39 660	40 968
Infrastructure - Other	13 464	76 384	8 307	37 938	39 438	39 438	13 351	13 818	14 274
Waste Management	13 464	76 384	8 307	37 938	39 438	39 438	13 351	13 818	14 274
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	183 277	211 084	108 951	217 064	221 344	221 344	202 263	205 947	209 543
Parks & gardens	92 067	107 311	34 254	34 962	34 084	34 084	32 910	34 062	35 187
Sportsfields & stadia	2 858	3 113	252	198	198	198	198	205	212
Swimming pools	-	-	17	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	369	351	-	-	-	-	-	-	-
Recreational facilities	23 491	23 235	15 087	14 239	13 409	13 409	12 925	13 377	13 818
Fire, safety & emergency	13 690	17 144	15 289	17 010	20 904	20 904	15 449	15 990	16 517
Security and policing	35 537	46 979	32 976	42 532	43 546	43 546	32 520	33 659	34 770
Buses	86	-	3 563	80	4 161	4 161	3 882	4 018	4 151
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	6	-	0	4	4	4	4	-	-
Cemeteries	13 920	11 694	6 588	6 399	6 399	6 399	6 361	6 584	6 801
Social rental housing	-	-	-	-	-	-	-	-	-
Other	1 253	1 257	925	101 639	98 639	98 639	98 018	98 053	98 088
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	336 873	344 770	473 613	558 518	501 559	501 559	435 605	450 852	465 732
General vehicles	140 572	155 027	185 910	231 746	201 266	201 266	198 820	205 778	212 569
Specialised vehicles	1 000	1 122	-	-	-	-	-	-	-
Plant & equipment	26 381	26 354	29 129	78 885	54 104	54 104	34 141	35 336	36 503
Computers - hardware/equipment	2 633	5 500	5 337	3 792	5 142	5 142	3 309	3 425	3 538
Furniture and other office equipment	16 833	14 298	14 515	18 195	17 885	17 885	14 388	14 892	15 383
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	3	77	-	-	-	-	-	-	-
Civic Land and Buildings	2 450	3 108	1 544	2 769	1 506	1 506	1 491	1 543	1 594
Other Buildings	106 106	110 411	129 480	121 408	122 353	122 353	102 851	106 452	109 965
Other Land	25 053	10 943	85 789	89 268	87 580	87 580	76 018	78 680	81 276
Surplus Assets - (Investment or Invent)	-	-	-	-	-	-	-	-	-
Other	15 842	17 928	21 909	12 456	11 724	11 724	4 587	4 747	4 904
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	51 508	77 515	72 069	85 770	86 357	86 357	73 767	76 349	78 869
Computers - software & programming	51 508	77 515	72 069	85 770	86 357	86 357	73 767	76 349	78 869
Other (list sub-class)	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957
Specialised vehicles	1 000	1 122	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	1 000	1 122	-	-	-	-	-	-	-

Table 72: MBRR SA34d – Depreciation by asset class

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation by Asset Class/Sub-class									
Infrastructure	566 051	525 994	885 531	738 892	723 875	723 875	769 946	850 359	910 945
Infrastructure - Road transport	256 845	255 126	274 674	411 717	391 045	391 045	436 409	464 619	493 901
Roads, Pavements & Bridges	184 552	197 042	211 268	354 625	335 801	335 801	258 027	325 203	378 356
Storm water	72 294	58 084	63 406	57 092	55 244	55 244	178 382	139 416	115 545
Infrastructure - Electricity	107 786	126 423	326 782	170 890	159 027	159 027	137 716	183 454	213 642
Generation	66 953	76 153	229 511	131 341	112 915	112 915	102 479	142 767	164 972
Transmission & Reticulation	32 992	39 024	54 415	28 860	32 061	32 061	13 695	16 339	12 405
Street Lighting	7 842	11 246	42 856	10 689	14 051	14 051	21 542	24 348	36 265
Infrastructure - Water	76 035	74 803	107 180	88 099	83 200	83 200	73 837	70 302	74 763
Dams & Reservoirs	11 332	6 376	10 939	15 365	14 689	14 689	17 695	14 229	13 923
Water purification	—	—	—	—	—	—	—	—	—
Reticulation	64 704	68 426	96 240	72 734	68 511	68 511	56 142	56 072	60 840
Infrastructure - Sanitation	104 727	65 826	101 323	45 178	40 635	40 635	35 413	31 621	33 929
Reticulation	92 174	61 345	93 534	39 413	35 124	35 124	27 697	25 297	25 903
Sewerage purification	12 553	4 481	7 789	5 764	5 511	5 511	7 716	6 324	8 026
Infrastructure - Other	20 657	3 817	75 572	23 008	49 967	49 967	86 571	100 364	94 709
Waste Management	4 191	1 282	9 384	4 169	3 985	3 985	5 232	9 328	6 800
Transportation	5 007	520	15 943	4 810	7 153	7 153	16 926	3 636	2 752
Gas	—	—	—	—	—	—	—	—	—
Other	11 459	2 015	50 245	14 029	38 829	38 829	64 413	87 399	85 157
Community	64 321	67 816	135 713	83 107	98 505	98 505	112 943	102 293	105 556
Parks & gardens	1 660	9 326	6 795	5 344	5 109	5 109	10 771	12 648	12 952
Sportsfields & stadia	12 395	25 123	41 793	19 240	24 116	24 116	28 005	19 921	24 284
Swimming pools	—	—	—	—	—	—	—	—	—
Community halls	—	—	—	—	—	—	—	—	—
Libraries	6 498	3 648	6 636	5 344	5 109	5 109	1 846	6 957	5 181
Recreational facilities	—	1 121	2 093	—	—	—	3 077	3 162	3 238
Fire, safety & emergency	232	283	1 457	—	—	—	615	—	—
Security and policing	723	157	10 845	1 069	1 022	1 022	3 077	3 162	3 238
Buses	218	—	—	—	—	—	—	—	—
Clinics	4 965	4 046	10 003	10 689	13 080	13 080	26 158	22 134	24 608
Museums & Art Galleries	526	222	—	—	—	—	—	—	—
Cemeteries	13 012	2 011	2 162	1 366	5 363	5 363	8 617	9 012	6 152
Social rental housing	—	—	—	—	—	—	—	—	—
Other	24 093	21 879	53 928	40 084	44 706	44 706	30 775	25 297	25 903
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	759	2 855	(4 100)	240 717	236 668	236 668	225 454	248 976	264 297
Housing development	759	2 855	(4 100)	240 717	236 668	236 668	206 343	217 830	232 889
Other	—	—	—	—	—	—	19 111	31 146	31 408
Other assets	385 484	463 917	143 540	51 071	62 132	62 132	38 253	47 905	53 911
General vehicles	—	46 576	54 253	—	1 022	1 022	—	9 486	9 714
Specialised vehicles	87 243	57 526	(58)	32	31	31	—	—	—
Plant & equipment	4 504	7 416	2 225	267	255	255	923	949	971
Computers - hardware/equipment	10 052	7 812	12 723	8 017	7 664	7 664	4 616	6 324	8 095
Furniture and other office equipment	21 035	66 563	26 050	12 791	13 972	13 972	7 940	8 221	7 771
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	18 682	34 459	2 717	1 470	1 405	1 405	1 693	1 739	1 295
Civic Land and Buildings	—	—	—	—	—	—	—	—	—
Other Buildings	50 781	77 464	18 136	24 673	34 130	34 130	11 848	3 636	6 476
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—	—
Other	193 186	166 102	27 494	3 821	3 653	3 653	11 233	17 549	19 589
Agricultural assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Intangibles	43 686	68 005	78 364	—	—	—	40 245	12 711	12 952
Computers - software & programming	43 686	68 005	78 364	—	—	—	40 245	12 711	12 952
Other (list sub-class)	—	—	—	—	—	—	—	—	—
Total Depreciation	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Specialised vehicles	87 243	57 526	(58)	32	31	31	—	—	—
Refuse	—	—	—	—	—	—	—	—	—
Fire	87 243	57 526	(58)	32	31	31	—	—	—
Conservancy	—	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—

Table 73: MBRR SA35 – Future financial implications of the capital budget

Vote Description	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand							
<u>Capital expenditure</u>							
City Planning and Development	30 000	10 000	20 000	–	–	–	
Corporate & Shared Services	23 407	39 900	35 000	40 000	50 000	50 000	
Economic Development	78 000	103 000	103 000	30 000	40 000	40 000	
Emergency Services	6 000	6 000	6 000	20 000	20 000	20 000	
Environmental Management	103 000	127 000	105 000	89 500	79 500	43 500	
Group Financial Services	35 250	25 000	40 000	25 000	30 000	30 000	
Housing & Human Settlement	670 500	688 885	719 258	719 258	719 258	719 258	
Group Information & Communication Te	172 273	155 700	140 500	135 000	135 000	135 000	
Metro Police Services	10 000	10 000	10 000	30 000	30 000	30 000	
Office of the City Manager	280 000	280 000	290 000	290 000	290 000	290 000	
Service Delivery and Transformation	–	–	–	–	–	–	
Water and Sanitation Department	355 000	322 329	335 688	300 000	315 000	315 000	
Energy and Electricity Department	447 500	580 171	659 812	654 500	695 000	695 000	
Transport	1 473 085	1 477 854	1 531 868	1 556 868	1 636 868	1 636 868	
Other Votes	172 551	166 000	166 000	214 000	123 500	27 000	
List entity summary if applicable							
Total Capital Expenditure	3 856 566	3 991 839	4 162 126	4 104 126	4 164 126	4 031 626	–
<u>Future operational costs by vote</u>							
City Planning and Development							
Corporate & Shared Services							
Economic Development							
Emergency Services							
Environmental Management							
Group Financial Services							
Housing & Human Settlement							
Group Information & Communication Te							
Metro Police Services							
Office of the City Manager							
Service Delivery and Transformation							
Water and Sanitation Department							
Energy and Electricity Department							
Transport							
Other Votes							
List entity summary if applicable							
Total future operational costs	–	–	–	–	–	–	–
<u>Future revenue by source</u>							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	–	–	–	–	–	–	–
Net Financial Implications	3 856 566	3 991 839	4 162 126	4 104 126	4 164 126	4 031 626	–

Table 74: MBRR SA36 – Detailed capital budget per municipal vote

Municipal Voe/Capital project	FUND	Program/Project description	Project number	IDP Goal code	Individuality Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes			2015/16 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Parent municipality:	R thousand	Parent municipality:		2	6	3	3	5		12 000	3 024	-	8 000	8 000	8 000	Tshwane Wide	Renewal
											Other Assets	-	8 000	-	-	Tshwane Wide	Renewal
											Other Assets	3 149	5 000	5 000	5 000	S8	Renewal
											Other Assets	500	500	-	-	Tshwane Wide	Renewal
											Intangibles	887	-	-	-	Tshwane Wide	New
	City Planning and Development	712446	F	Yes	Other Assets	S 25 44 37 725 ; E 28 11 33 746	1 000	880	-	-	-	-	-	-	-	Tshwane Wide	Renewal
		712751	F	Yes	Other Assets	Tshwane Wide	1 500	496	500	-	-	-	-	-	-	Tshwane Wide	New
		712844	A	Yes	Other Assets	S 25 44 37 725 ; E 28 11 33 746	700	696	-	-	-	-	-	-	Tshwane Wide	Renewal	
		712915	C	Yes	Community	C/O Phekoana and Nelson Mandela Drive / I 45 25 44 325 S; 28°12'03"E	10 000	-	20 000	30 000	20 000	60	New				
		712929	F	Yes	Other Assets	Sportfields & stadia	1 500	491	300	-	-	-	-	-	Tshwane Wide	New	
City Strategies and Performance Management Communications, Marketing and Corporate and Shared Services	Events	712928	F	Yes	Other Assets	Furniture and other office equipment	1 500	483	300	-	-	-	-	-	Tshwane Wide	New	
		710689	D	Yes	Other Assets	General Vehicles	-	26 453	4 000	-	-	-	-	-	Tshwane Wide	Renewal	
		710689	D	Yes	Other Assets	General Vehicles	-	58 322	-	30 000	-	-	-	-	Tshwane Wide	Renewal	
		712743	A	Yes	Infrastructure - Other	Infrastructure - Other	-	4 431	-	-	-	-	-	-	Tshwane Wide	New	
		712743	A	Yes	Infrastructure - Other	Infrastructure - Other	-	(1 097)	-	5 000	-	5 000	Tshwane Wide	New			
	Corporate and Shared Services	712753	F	Yes	Other Assets	Furniture and other office equipment	1 500	888	1 164	-	-	-	-	-	Tshwane Wide	New	
		712901	D	Yes	Other Assets	Other Buildings	-	(14)	-	-	-	-	-	-	78	New	
		712933	F	Yes	Infrastructure - Other	Infrastructure - Other	-	9 398	8 572	-	-	-	-	-	Tshwane Wide	New	
		712933	F	Yes	Infrastructure - Other	Infrastructure - Other	-	-	4 500	-	-	-	-	-	Tshwane Wide	New	
		712958	B	Yes	Infrastructure - Other	Infrastructure - Other	-	-	1 153	-	18 407	4 900	-	-	Tshwane Wide	New	
Economic Development	Tsepo 10 000	712958	B	Yes	Infrastructure - Other	Infrastructure - Other	-	-	2 150	-	-	-	-	-	60	New	
		712959	B	Yes	Infrastructure - Other	Infrastructure - Other	-	-	2 150	-	-	-	-	-	30, 31	New	
		712298	B	Yes	Other Assets	Markets	-	-	-	-	-	-	-	-	Tshwane Wide	New	
		712754	F	Yes	Other Assets	Furniture and other office equipment	1 500	500	500	-	-	-	-	-	Tshwane Wide	New	
		712902	B	Yes	Other Assets	Markets	1 600	1 000	-	-	-	-	-	-	102	New	
	Marketing and Trading Stalls - Bronkhorstspuit	712902	B	Yes	Other Assets	Markets	-	-	1 000	-	-	-	-	-	102	New	
		712962	B	Yes	Other Assets	Markets	-	-	1 000	-	-	-	-	-	61	New	
		712962	B	Yes	Other Assets	Markets	-	-	1 000	-	-	-	-	-	61	New	
		712971	B	Yes	Infrastructure - Other	Other	9 930	-	-	3 000	-	-	-	-	100	New	
		712985	B	Yes	Infrastructure - Other	Other	16 550	-	4 900	-	-	-	-	-	12	New	
Emergency Services	Pretoria North Central Hammanskraal	712973	B	Yes	Infrastructure - Other	Other	6 620	-	2 000	-	-	-	-	-	2	New	
		712974	B	Yes	Investment properties	Other	3 000	-	3 000	4 000	5 000	49	-	-	49	New	
		712986	B	Yes	Infrastructure - Other	Other	8 800	-	3 000	4 500	6 000	3	-	-	49	New	
		712987	B	Yes	Infrastructure - Other	Other	12 100	-	3 000	-	-	-	-	-	12	New	
		712988	B	Yes	Investment properties	Other	-	-	5 000	7 400	5 000	85 100	58	-	-	49	Renewal
	Business Process Outsourcing Park in Hammanskraal	712977	B	Yes	Investment properties	Other	190 000	-	54 100	87 100	85 100	49	-	-	70	Renewal	
		710566	C	Yes	Other Assets	Other Buildings	27 000	6 986	-	-	-	-	-	-	-	70	Renewal
		710566	C	Yes	Other Assets	Other Buildings	27 000	-	-	-	-	-	-	-	-	70	Renewal
		711455	C	Yes	Other Assets	Other Buildings	5 000	2 000	-	-	-	-	-	-	-	Tshwane wide	Renewal
		711455	C	Yes	Other Assets	Other Buildings	5 000	2 000	-	-	-	-	-	-	-	Tshwane wide	Renewal

The City of Tshwane Metropolitan Municipality

2015/16 Medium-term Revenue and Expenditure Framework (MTREF)

Municipal Vote/Capital project R thousand	FUND	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project Information			
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal		
Emergency Services	015	Renovation & Upgrading Of Facilities	711455	C	Yes	Other Assets	Other Buildings	S25 50.277 E28 11.650, S25 46.173 E28 16.183, S25 34.002 E27 59.631, S25 46.701 E28 15.463, S25 42.769 E28 12.685, S25 27.467 E28 06.790, S25 29.569 E28 05.237, S25 44.462 E28 08.220, S25 45.267 E28 11.163, S25 37.459 E28 05.675, S25 44.088 E133 Beckell sir, Acadia, Pretoria, Pieter Delpoit Centre	1 300	-	-	4 000	6 000	6 000	Tshwane wide	Renewal		
	001	Disaster risk management tools and equipment	712387	C	Yes	Community	Fire, safety & emergency	-	792	-	-	-	-	-	-	Tshwane Wide	Renewal	
	015	Disaster risk management tools and equipment	712387	C	Yes	Community	Fire, safety & emergency	Fire, safety & emergency	-	18 500	3 028	3 037	2 000	-	-	-	Tshwane Wide	Renewal
	007	Capital Funded from Operating	712765	C	Yes	Other Assets	Furniture and other office equipment	-	-	3 028	-	-	-	-	-	-	43	New
	001	Upgrading of a Fire House in Bangalla	712903	C	Yes	Community	Fire, safety & emergency	Fire, safety & emergency	-	-	2 961	-	-	-	-	-	103, 104, 105	New
	007	Upgrading of a Fire House in Bayton	712904	C	Yes	Community	Fire, safety & emergency	Fire, safety & emergency	-	-	1 961	-	-	-	-	-	100	New
	001	Upgrading And Extension Of Facilities	710276	E	Yes	Other Assets	Other Buildings	S25*4431.1°, E28°1005.3°	13 000	5 414	5 000	-	-	-	-	60	Renewal	
	015	Upgrading And Extension Of Facilities	710276	E	Yes	Other Assets	Other Buildings	S25*4431.1°, E28°1005.3°	-	-	-	4 500	5 500	4 000	60	Renewal		
	007	Upgrading Of Existing Processing Facilities	710277	E	Yes	Other Assets	Markets	S25*4431.8°, E028°1005.4° to S25*4415.0°, E028°1015.4°	1 000	2 450	-	-	-	-	-	60	Renewal	
	001	Development of Parks and Traffic Islands (Backing & New)	710348	E	Yes	Community	Parks & gardens	Parks & gardens	-	-	(49)	-	-	-	-	-	Tshwane Wide	Renewal
	015	Development of Parks and Traffic Islands (Backing & New)	710348	E	Yes	Community	Parks & gardens	Parks & gardens	-	-	(112)	-	-	-	-	-	Tshwane Wide	Renewal
	016	Development of Parks and Traffic Islands (Backing & New)	710348	E	Yes	Community	Parks & gardens	Parks & gardens	-	29 000	26 816	20 000	35 000	40 000	40 000	Tshwane Wide	Renewal	
	007	Reparation To & Resurficing Of Roads	710420	C	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	S25*4415.3°, E028°1005.6°	500	728	250	-	-	-	-	60	Renewal	
	001	Atmospheric Pollution Monitoring Network	711562	D	Yes	Other Assets	Plant & Equipment	S25*4431.8° to E028°1000.4° to S25*4415.0°	3 000	2 791	-	-	-	-	-	1-99	Renewal	
	015	Atmospheric Pollution Monitoring Network	711562	D	Yes	Other Assets	Plant & Equipment	S25*4415.0° to E028°1015.4°	-	-	1 000	3 000	3 000	3 000	3 000	1-99	Renewal	
	001	Bulk Containers	712090	A	Yes	Infrastructure - Other	Waste Management	E028°1015.4°	9 000	3 764	-	-	-	-	-	-	1-99	Renewal
	001	240 Lite Containers	712092	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	10 000	7 000	-	-	-	-	-	-	1-99	Renewal
	015	240 Lite Containers	712092	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	-	-	10 000	21 000	12 000	1-99	Renewal		
	001	Swivel Bins	712094	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	3 500	926	-	-	-	-	-	-	1-99	Renewal
	015	Swivel Bins	712094	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	-	-	2 000	3 500	4 000	1-99	Renewal		
	001	Landscaping of Traffic Islands and entrances	712471	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	3 000	3 000	-	-	-	-	-	-	Tshwane Wide	Renewal
	015	Landscaping of Traffic Islands and entrances	712471	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	2 000 Tshwane Wide	Renewal
	001	Green Buildings and Infrastructure	712487	C	Yes	Other Assets	Other Buildings	Relvallei 337 JR	1 900	1 900	-	-	-	-	-	-	91	New
	007	Upgrading and Extension of Office Blocks	712595	E	Yes	Other Assets	Other Buildings	-	2 000	6 190	3 130	-	-	-	-	-	60	New
	001	Shikwater Sustainable Agricultural Village	712657	B	No	Community	Recreational facilities	S25°9824'4 E28°57'245	5 000	4 924	-	-	-	-	-	-	105	New
	015	Shikwater Sustainable Agricultural Village	712657	B	No	Community	Recreational facilities	S25°9824'4 E28°57'245	5 000	-	-	5 000	5 000	5 000	5 000	105	New	
	001	Fencing of Spoil Areas City Wide (Ecological Sensitive & Security Purposes)	712736	C	Yes	Infrastructure - Other	Infrastructure - Other	-	6 000	3 000	-	-	-	-	-	-	1-79	New
015	Fencing of Spoil Areas City Wide (Ecological Sensitive & Security Purposes)	712736	C	Yes	Infrastructure - Other	Infrastructure - Other	-	-	-	-	-	-	2 000	2 000	1-79	New		
007	Capital Funded from Operating	712759	F	Yes	Other Assets	Furniture and other office equipment	-	1 500	454	500	-	-	-	-	-	-	Tshwane Wide	New
001	Refort of Municipal Buildings	712807	C	Yes	Other Assets	Other Buildings	-	800	1 067	-	-	-	-	-	-	1-99	New	
005	Development of the Kipp-Kuilsfontein cemetery	712808	A	Yes	Community	Cemeteries	Kuilsfontein 259-JR	-	-	8 000	-	-	-	-	-	20-90	New	
015	Development of the Kipp-Kuilsfontein cemetery	712808	A	Yes	Community	Cemeteries	Kuilsfontein 259-JR	-	-	-	13 000	15 000	8 000	20-90	New	New		
001	Development of Tshwane North Cemetery	712809	C	Yes	Community	Cemeteries	Stokwater 105-JR	-	-	-	-	-	-	-	-	8, 14, 74, 75, 76, 77, 78, 79, 80, 8 New	New	
005	Development of Tshwane North Cemetery	712809	C	Yes	Community	Cemeteries	Stokwater 105-JR	-	4 008	7 992	-	-	-	-	-	8, 14, 74, 75, 76, 77, 78, 79, 80, 8 New	New	
015	Development of Tshwane North Cemetery	712809	C	Yes	Community	Cemeteries	Stokwater 105-JR	-	-	5 000	8 000	10 500	8 000	8, 14, 74, 75, 76, 77, 78, 79, 80, 8 New	New	New		
001	Crematorium: Upgrade of Furnaces	712810	C	Yes	Community	Cemeteries	Leunfontein 487-JR	-	877	-	-	-	-	-	-	32	Renewal	
005	Development of Cemeteries, Metawelding	712828	A	Yes	Community	Waste Management	Tshwane wide	-	3 596	-	-	-	-	-	-	101, 102, 103, 104, 105	New	
001	Bulk Containers Metawelding	712830	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	1 977	-	-	-	-	-	-	101, 102, 103, 104, 105	New	
015	Bulk Containers Metawelding	712830	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	-	1 300	-	-	-	-	-	101, 102, 103, 104, 105	New	
001	240 Lite Containers Metawelding	712831	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	2 000	-	-	-	-	-	-	101, 102, 103, 104, 105	New	
015	240 Lite Containers Metawelding	712831	A	Yes	Infrastructure - Other	Waste Management	Tshwane wide	-	-	4 300	-	-	-	-	-	101, 102, 103, 104, 105	New	
001	Upgrade Storm Water System at Booyens Nursery	712825	A	Yes	Infrastructure - Road transport	Stormwater	Portion 45 of Zandfontein 371JR	-	150	-	-	-	-	-	-	55	New	
001	Upgrade Greenhouses at Booyens Nursery	712826	A	Yes	Other Assets	Other Assets	Portion 45 of Zandfontein 371JR	-	400	-	-	-	-	-	-	55	New	
007	Specialised Vehicles - Market	712827	B	Yes	Other Assets	Specialised Vehicles	S25°44'31.8" to E028°10'00.4" to S25°44'15.0"	1 200	-	120	-	-	-	-	-	60	New	
007	Upgrading of the market trading system	712868	E	Yes	Other Assets	Markets	E028°10'15.4"	-	796	3 500	-	-	-	-	-	60	New	
015	Upgrading of the market trading system	712868	E	Yes	Other Assets	Markets	S25°44'31.1" E028°10'05.3"	600	-	-	-	-	5 500	4 000	60	New		
001	Kleinfontein Sustainable Agricultural Village	712935	B	No	Community	Recreational facilities	Remainder of Portion 6 of the farm Shikwater 163.97-JR	5 000	4 982	-	-	-	-	-	-	17	New	

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										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Environmental Management	015	Klins onderhout Sustainable Agricultural Village	712935	B	No	Community	Recreational facilities	Remainder of Portion 6 of the farm Sitshwane No.9,JA	5 000	–	–	5 000	5 000	5 000	17	New	
	001	Mechanics Sweepers	712938	C	Yes	Community	Other	S25 34 715 E028 05 606 S26 46 880	–	4 722	–	–	–	–	Tshwane Wide	New	
	010	Green Sahara Jobs Fund Partnership Project	712957	C	Yes	Other Assets	Furniture and other office equipment	E028 11 610 S24 41 828 E028 11 048	–	91	–	–	–	–	Tshwane Wide	New	
	015	Upgrade of entrance control and booking systems at Recreation facilities	712963	A	Yes	Infrastructure - Other	Infrastructure - Other	S26 45 951 E028 07 887 S25 45 771 E028 04 036 S25 50 233 E028 07 438 S25 53 000 E028 08 901 S25 41 817 E028 17 521 S24 42 227 E028 21 588 S25 48 044 E028 44 093 S25 41 202 E028 11 384 S24 47 379 E028 11 764 S25 52 973 E028 15 789 S25 46 491 S25 48 044 E028 44 093 S25 41 202 S25 30 968 E028 10 447 S25 39 008 E028 06 471 S25 22 692 E028 14 740 S25 41 036 E028 12 376 S25 45 335 E028 14 341 S25 46 106 E028 13 595 S25 42 508 E028 10 918 S25 44 292 E028 07 290 S25 453 40 E028 12 515 S25 42 274 E028 14 345 S25 47 028 E028 06 272 S25 42 818 E028 18 701 S23 47 604 E028 17 330	–	5 000	–	–	–	–	Tshwane Wide	New	
	001	Enhance access control at the City's landfill sites	712964	A	Yes	Infrastructure - Other	Waste Management	S25 35 087 E27 59 213 S25 50 186 E28 16 430 S25 44 139 E28 24 036 S25 46 246 E28 06 901 S25 36 039 E28 09 429 S25 27 092 E28 07 100 S25 30 067 E27 59 213 S25 50 186 E28 16 430 S25 44 139 E28 24 036 S25 46 246 E28 06 901 S25 36 039 E28 09 429 S25 27 092 E28 07 100	2 386	–	–	–	–	–	Tshwane Wide	New	
	015	Enhance access control at the City's landfill sites	712964	A	Yes	Infrastructure - Other	Waste Management		14 000	–	10 000	5 000	5 000	5 000	Tshwane Wide	New	
	015	Extension of Ga-Rankuwa Cemetery	712983	A	Yes	Community	Cemeteries		5 000	843	–	5 000	3 000	3 000	30	Renewal	
	001	Redistribution of Crematorium Infrastructure	712984	A	Yes	Community	Cemeteries		5 000	4 968	–	–	–	–	–	Tshwane Wide	New
	001	Mechanics Sweepers	712986	D	Yes	Community	Other Buildings		–	–	–	–	–	–	–	Tshwane Wide	Renewal
	015	Buildings & Equipment (security at the stores)	712444	D	Yes	Other Assets	Other Buildings		–	–	–	–	–	–	–	Tshwane Wide	Renewal
Group Financial Services	015	Call Centre in the North, Tembisa	712484	D	Yes	Community	Other		1 500	2 151	500	5 000	–	–	8, 73, 74, 75, 76	New	
	007	Capital Funded from Operating	712755	F	Yes	Other Assets	Furniture and other office equipment		–	753	280	250	–	–	Tshwane Wide	New	
	002	Corporate Capital Movables	712989	F	Yes	Other Assets	Furniture and other office equipment		–	–	–	–	–	–	Tshwane Wide	New	
	015	Customer Care Kiosk	712949	F	Yes	Community	Other		–	6 991	–	–	–	–	Tshwane Wide	New	
	015	Automation of Supply Chain	712978	E	Yes	Intelligibles		–	–	–	–	–	–	–	Tshwane Wide	New	
	015	Upgrading Of Clinic Dispensaries	712278	C	Yes	Community	Clinics	LAT-25 7887 LONG 28 0781 Remotshaba Square, Mankwa str Atteridgeville	15 000	2 000	3 000	2 000	5 000	5 000	28, 48	New	
	015	New clinic in Doornpoort	710075	C	Yes	Community	Clinics	730 Cottonwood street,38 Doornpoort (ref 1436)	–	5 676	–	–	–	–	50	New	
	001	Extension Of Senza Bopape Clinic	710201	C	Yes	Community	Clinics		–	–	–	–	–	–	17	Renewal	
	001	Extensions Lotus Gardens Clinic	710203	C	Yes	Community	Clinics		–	–	–	–	–	–	7	Renewal	
	015	New Gazankulu clinic	710304	C	Yes	Community	Clinics		5 000	1 000	5 000	19 000	–	–	68, 71	New	
Health and Social Development	015	Extension of Olwenhobush Clinic	712857	C	Yes	Community	Clinics	LAT-25 924461 LONG28 10353 c/o Lagging & Reliable str Olwenhobush x13	–	8 323	–	–	–	–	64, 70	New	
	001	Upgrade Workflow System for Health-Ep	712028	B	Yes	Community	Clinics		–	–	1 000	7 000	–	–	1, 3, 4, 7, 18, 28, 40, 41, 43, 45, 46	Renewal	
	015	Multipurpose Development Centres	712881	C	Yes	Community	Clinics		50 500	–	–	–	15 000	15 000	Tshwane Wide	New	
	015	Upgrade and extension of Zithobeni Clinic	712883	C	Yes	Community	Clinics		33 700	7 995	11 000	11 000	3 000	–	–	102	New
	015	Replacement of Rayton Clinic	712884	C	Yes	Community	Clinics	c/o Morija Rose & oakley str Rayton	40 500	–	1 000	–	15 000	19 000	100	New	
	015	Upgrading of ECD centres and Day Care Centre	712891	C	Yes	Community	Clinics	Mina Soga c/o Makatho & Ramathu str Atteridgeville, Bokanyo c/o mabasa&Mogeng str Atteridgeville Jabulani c/o Makhoyle & mabasa str Atteridgeville Mkhensani c/o Twenele & Tsele str Salsville Tsele&Tsele c/o mabasa & Mankwala str	24 000	4 915	6 000	–	–	10 000	6, 18, 23, 28, 38, 51, 62, 63	New	
	015	Extension of Pethabeng Clinic	712788	C	Yes	Community	Clinics	Stand 310 Pethabeng Clinic	34 200	1 130	–	–	–	–	103	New	
	007	Installation of generators in all LG clinics	712835	C	Yes	Community	Clinics	c/o Mark & Bette str Brookings input	7 500	831	–	–	–	–	1, 3, 4, 7, 18, 28, 40, 41, 43, 45, 46	New	
	015	Installation of generators in all LG clinics	712835	C	Yes	Community	Clinics	c/o Mark & Bette str Brookings input	–	–	1 000	–	–	–	5 000	1, 3, 4, 7, 18, 28, 40, 41, 43, 45, 46	New
	017	Capital Funded from Operating	712756	F	Yes	Other Assets	Furniture and other office equipment		2 500	957	500	–	–	–	Tshwane Wide	New	
Housing and Sustainable Human Settlement Development	017	Social Development center in Hammanskraal	712948	C	Yes	Community	Clinics		27 500	500	10 000	13 000	10 000	11 000	49	New	
	017	Social Development center in Winterveldt	712954	C	Yes	Community	Other		24 250	–	500	10 000	10 000	11 000	12	New	
	017	Social Development center in Mabopane	712955	C	Yes	Community	Other		24 250	–	500	10 000	12 000	–	–	21,20,22	New
	015	New Sothangwe Clinic	712967	C	Yes	Community	Clinics		–	6 889	12 000	13 000	–	–	11	New	
	004	Project Linked Housing - Housing Facilities	710860	A	Yes	Investment properties	Housing development		–	2 160	–	–	–	–	–	7, 8, 9, 11, 12, 14, 16, 17, 19, 20	Renewal
	005	Project Linked Housing - Water Provision	710863	A	Yes	Investment properties	Housing development		62 431	3 415	340 270	135 457	200 000	228 191	14, 74	Renewal	
	010	Project Linked Housing - Water Provision	710863	A	Yes	Investment properties	Housing development		–	–	–	2 293	–	–	–	14, 74	Renewal
	005	Sewerage - Low Cost Housing	710864	A	Yes	Investment properties	Housing development		277 515	336 473	–	124 750	218 055	254 464	7, 30, 40, 55, 74	Renewal	
005	Roads & Stormwater - Low Cost Housing	710865	A	Yes	Investment properties	Housing development		1 119 473	383 208	77 331	308 000	109 244	85 854	12, 23, 30, 33, 34, 35, 36, 37, 39	Renewal		
015	Project Linked Housing - Acquisition Of Land	710866	A	Yes	Investment properties	Housing development		40 000	109 347	–	100 000	161 586	150 759	37	Renewal		

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										Audited Outcome 2013/14	Current Year Full Year Forecast 2014/15	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Housing and Sustainable Human Settlement Development	015	Water Low Cost Housing	71088	A	Yes	Investment properties	Housing development	5	-	(14 423)	-	-	-	-	7, 30, 40, 55,74	Renewal	
	015	Winterveldt Land Management Program	71149	A	Yes	Investment properties	Housing development		13 000	12 081	13 000	-	-	-	9, 12, 22, 24	Renewal	
	001	Upgrading/Refurbishment of Schubar Park	71269	A	Yes	Investment properties	Housing development		-	(1 832)	-	-	-	-	60	New	
	015	Redevelopment Of Hostels: Saulsville(Phase 3b and 4a)	71112	A	Yes	Investment properties	Housing development		25 000	-	25 000	-	-	-	63	Renewal	
	015	Redevelopment Of Hostels: Mamelodi	71113	A	Yes	Investment properties	Housing development		25 000	-	25 000	-	-	-	38, 67	Renewal	
	007	Capital Funded from Operating	71257	F	Yes	Other Assets	Furniture and other office equipment		1 500	181	500	-	-	-	Tshwane Wide	New	
	015	Upgrade Of IT Networks	71080	D	Yes	Infrastructure - Other	Infrastructure - Other		33 954	-	-	-	30 000	20 000	Tshwane Wide	Renewal	
	001	One Integrated Transaction Processing System	71013	D	Yes	Other Assets	Other Assets		-	(3 947)	-	-	-	-	Tshwane Wide	Renewal	
	015	One Integrated Transaction Processing System	71013	D	Yes	Other Assets	Other Assets		35 000	14 117	14 300	21 500	25 000	25 000	Tshwane Wide	Renewal	
	001	Computer Equipment Deployment - End user computer hardware equipment	71088	D	Yes	Other Assets	Other Assets		14 000	14 751	-	-	-	-	3	Renewal	
	015	Computer Equipment Deployment - End user computer hardware equipment	71088	D	Yes	Other Assets	Other Assets		-	-	-	15 000	15 500	15 500	3	Renewal	
	015	Integration Telecommunication Equipment	71031	D	Yes	Other Assets	Other Assets		3 998	-	-	-	-	-	Tshwane Wide	Renewal	
	015	Implementation Of Storage Area Network	71034	D	Yes	Other Assets	Other Assets		12 000	13 643	-	-	-	-	Tshwane Wide	Renewal	
	Group Information and Communication Technology	015	Initiative Supporting the Smart City	71254	D	Yes	Other Assets	Computer - hardware/equipment		6 000	19 880	30 000	15 000	20 000	25 000	Tshwane Wide	Renewal
007		Capital Funded from Operating	71255	F	Yes	Other Assets	Furniture and other office equipment		1 500	493	-	-	-	-	Tshwane Wide	New	
015		Disaster Recovery System Storage	71250	E	Yes	Infrastructure - Other	Infrastructure - Other		29 957	-	30 000	-	20 000	20 000	Tshwane Wide	New	
015		SAP HANNA Licence	71291	E	Yes	Infrastructure - Other	Infrastructure - Other		9 801	-	-	-	-	-	Tshwane Wide	New	
007		Access Control (Time and Attendance)	71292	E	Yes	Infrastructure - Other	Infrastructure - Other		-	-	-	-	-	-	Tshwane Wide	New	
015		Access Control (Time and Attendance)	71292	E	Yes	Infrastructure - Other	Infrastructure - Other		3 910	-	-	-	-	-	Tshwane Wide	New	
015		BPC and SCOA	71261	E	Yes	Infrastructure - Other	Infrastructure - Other		-	-	17 500	20 000	10 000	10 000	Tshwane Wide	New	
015		Credit Control Solution	71269	E	Yes	Intangibles	Computers - Software and Programmi		-	-	-	25 000	20 000	15 000	Tshwane Wide	New	
015		Interactive Digital Centre	71279	E	Yes	Intangibles	Computers - Software and Programmi		-	-	-	74 000	-	-	Tshwane Wide	New	
010		Smart Connect	71281	E	Yes	Infrastructure - Other	Infrastructure - Other		-	-	-	1 773	200	-	Tshwane Wide	New	
007		Capital Funded from Operating	71294	F	Yes	Other Assets	Furniture and other office equipment		1 000	478	500	-	-	-	Tshwane Wide	New	
001		Purchasing of cameras and other relevant equipment for speed law enforcement	71124	C	Yes	Community	Security and policing	S25 4507 936* E28 1113 298* (Rondale)	15 000	4 844	-	-	-	-	60	Renewal	
001		The establishment of network infrastructure (IT and CCTV)	71245	C	Yes	Community	Security and policing	S26 44 960 E28 10 353	2 000	26 923	-	-	-	-	Tshwane Wide	Renewal	
015		The establishment of network infrastructure (IT and CCTV)	71245	C	Yes	Community	Security and policing	S26 44 960 E28 10 353	-	10 776	2 000	-	-	-	Tshwane Wide	Renewal	
Legal Services Metro Police Services	001	Purchasing of policing equipment	71250	C	Yes	Community	Security and policing		350 957	-	-	10 000	10 000	10 000	88	New	
	015	Purchasing of policing equipment	71250	C	Yes	Community	Security and policing	S25 4423 320* E28 1104 741* (Geeffex)	-	-	2 000	-	-	-	58	New	
	015	Purchasing of policing equipment	71250	C	Yes	Community	Security and policing	S25 4423 320* E28 1104 741* (Geeffex)	-	-	-	-	-	-	60	New	
	001	Capital Funded from Operating	71252	F	Yes	Other Assets	Furniture and other office equipment	S25 4457 539* E28 1020 799* (Geeffex)	3 759	-	-	-	-	-	60	New	
	007	Capital Funded from Operating	71252	F	Yes	Other Assets	Furniture and other office equipment	S25 4457 539* E28 1020 799* (TMPD HQ)	1 500	4 821	5 000	-	-	-	60	New	
	001	Acquisition of specialised Metro police Vehicles	71288	C	Yes	Other Assets	Specialised Vehicles	S25 4423 320* E28 1104 741* (Geeffex)	50 600	-	-	-	-	-	60	New	
	015	Acquisition of specialised Metro police Vehicles	71288	C	Yes	Other Assets	Specialised Vehicles	S26 44 350 E28 11 064	(90)	-	-	-	-	-	Tshwane Wide	New	
	015	Upgrading/Refurbishment of TMPO Buildings	71290	C	Yes	Other Assets	Other Buildings	S25 4423 320* E28 1104 741* (Geeffex)	33 000	(170)	-	-	-	-	60	Renewal	
	007	Capital Funded from Operating	71291	F	Yes	Other Assets	Furniture and other office equipment	(Geeffex)	1 000	494	500	-	-	-	Tshwane Wide	New	

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Municipal Vote/Capital project	FUND	Program/Project description	Project number	IDP Goal number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project Information				
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal			
Office of the City Manager R thousand	001	Mamelodi Roadworks	71062	D	Yes	Community	Recreational facilities	5	-	(1 637)	-	-	-	-	Mamelodi	Renewal			
	003	Implementation of Tsoelike Programme	71233	D	Yes	Community	Other		52 967	198 954	175 000	100 000	80 000	80 000	Tshwane Wide	Renewal			
	007	Capital Funded from Operating	71234	F	Yes	Other Assets	Furniture and other office equipment		350	-	500	-	-	-	80	New			
	007	Capital Funded from Operating	71232	F	Yes	Other Assets	Furniture and other office equipment		550	436	500	-	-	-	Tshwane Wide	New			
	007	Capital Funded from Operating	71233	F	Yes	Other Assets	Furniture and other office equipment		550	437	500	-	-	-	Tshwane Wide	New			
	007	Capital Funded from Operating	71234	F	Yes	Other Assets	Furniture and other office equipment		550	-	500	-	-	-	Tshwane Wide	New			
	015	City Hall Renovations	71260	D	Yes	Other Assets	Other Buildings		-	-	42 700	30 000	-	-	60	Renewal			
	001	Tshwane House	71265	F	Yes	Other Assets	Other Buildings		-	-	41 270	-	-	-	58	New			
	015	Tshwane House	71265	F	Yes	Other Assets	Other Buildings		-	-	20 000	-	-	-	58	New			
	015	Upgrading of Official Convention Visitors Services Bureau	71266	D	Yes	Other Assets	Other Buildings		-	-	1 500	-	-	-	Tshwane Wide	New			
	Office of the Executive Mayor	001	RE - AGA - TSHWANE	71270	A	Yes	Infrastructure - Other		Other	-	-	86 420	-	-	-	17 40	New		
		005	RE - AGA - TSHWANE	71270	A	Yes	Infrastructure - Other		Other	-	-	-	150 000	200 000	210 000	17 40	New		
		007	Capital Funded from Operating	71267	F	Yes	Other Assets		Furniture and other office equipment	1 500	422	300	-	-	-	Tshwane Wide	New		
		007	Capital Funded from Operating	71230	F	Yes	Other Assets		Furniture and other office equipment	1 500	475	300	-	-	-	Tshwane Wide	New		
		007	Capital Funded from Operating	71272	F	Yes	Other Assets		Furniture and other office equipment	1 500	443	800	-	-	-	2, 43, 60	New		
		Office of the Speaker	001	Upgrading/ Strengthening of Existing Network Schemes	71005	A	Yes		Infrastructure - Electricity	Generation	-	-	-	-	-	-	Tshwane Wide	Renewal	
			016	Upgrading/ Strengthening of Existing Network Schemes	71005	A	Yes		Infrastructure - Electricity	Generation	6 000	5 531	4 000	4 000	4 500	6 500	Tshwane Wide	Renewal	
			Energy and Electricity	001	Payments to Townships for Reticulated Towns	71006	A		Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	-	-	-	1 - 76	Renewal
				016	Payments to Townships for Reticulated Towns	71006	A		Yes	Infrastructure - Electricity	Transmission & Reticulation	3 500	2 465	3 500	3 500	4 000	4 000	1 - 76	Renewal
				001	Sub Transmission System Equipment Replenishment	71063	A		Yes	Infrastructure - Electricity	Transmission & Reticulation	-	14 878	-	-	-	-	3, 4, 56, 58, 60, 81, 92	Renewal
				015	Sub Transmission System Equipment Replenishment	71063	A		Yes	Infrastructure - Electricity	Transmission & Reticulation	20 000	-	10 000	-	-	-	3, 4, 56, 58, 60, 81, 92	Renewal
				015	11kV Panel Extension in Substations	71064	A		Yes	Infrastructure - Electricity	Transmission & Reticulation	8 500	3 000	-	-	-	-	Tshwane Wide	Renewal
	015			11kV Panel Extension In Substations	71064	A	Yes		Infrastructure - Electricity	Transmission & Reticulation	-	-	8 500	-	-	-	Tshwane Wide	Renewal	
	016			11kV Panel Extension In Substations	71064	A	Yes		Infrastructure - Electricity	Transmission & Reticulation	-	-	-	8 500	2 000	2 000	Tshwane Wide	Renewal	
	001			Electricity for All	71018	A	Yes		Infrastructure - Electricity	Generation	-	-	-	-	50 000	70 000	12, 15, 16, 17, 20, 21, 24, 32, 33	Renewal	
	005	Electricity for All	71018	A	Yes	Infrastructure - Electricity	Generation		-	-	223 000	90 000	90 000	90 000	12, 15, 16, 17, 20, 21, 24, 32, 33	Renewal			
	006	Electricity for All	71018	A	Yes	Infrastructure - Electricity	Generation		35 000	65 077	32 000	37 000	40 000	60 000	12, 15, 16, 17, 20, 21, 24, 32, 33	Renewal			
	009	Electricity for All	71018	A	Yes	Infrastructure - Electricity	Generation		-	925	-	-	-	-	12, 15, 16, 17, 20, 21, 24, 32, 33	Renewal			
	015	Electricity for All	71018	A	Yes	Infrastructure - Electricity	Generation		-	(0)	-	30 000	30 000	30 000	12, 15, 16, 17, 20, 21, 24, 32, 33	Renewal			
	015	Communication Upgrade: Optical Fibre net	71025	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		10 000	11 874	10 000	-	-	-	Tshwane Wide	Renewal			
	016	Communication Upgrade: Optical Fibre net	71025	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		-	-	-	10 000	8 000	6 000	Tshwane Wide	Renewal			
	015	Strengthening 11kV Cable network	71040	A	Yes	Infrastructure - Electricity	Generation		21 500	16 467	15 000	15 000	11 000	12 500	Tshwane Wide	Renewal			
	015	Strengthening 11kV Overhead Network	71041	A	Yes	Infrastructure - Electricity	Generation		17 500	12 182	15 000	15 000	11 000	12 500	Tshwane Wide	Renewal			
	001	Substations	71044	A	Yes	Infrastructure - Electricity	Generation		4 000	3 088	-	-	-	-	Tshwane Wide	Renewal			
	015	Substations	71044	A	Yes	Infrastructure - Electricity	Generation		4 000	(70)	4 000	-	-	-	Tshwane Wide	Renewal			
	016	Substations	71044	A	Yes	Infrastructure - Electricity	Generation		-	-	-	4 000	5 000	5 000	Tshwane Wide	Renewal			
	001	Tshwane Public Lighting Program	71056	A	Yes	Infrastructure - Electricity	Street Lighting		-	-	-	-	7 000	42 000	Tshwane Wide	Renewal			
	005	Tshwane Public Lighting Program	71056	A	Yes	Infrastructure - Electricity	Street Lighting		47 139	-	40 000	30 000	40 000	30 000	Tshwane Wide	Renewal			
	015	Tshwane Public Lighting Program	71056	A	Yes	Infrastructure - Electricity	Street Lighting		25 000	-	15 000	40 000	30 000	40 000	Tshwane Wide	Renewal			
	001	Network Control System Extension	71176	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		11 000	8 877	10 000	-	-	-	Tshwane Wide	Renewal			
	015	Network Control System Extension	71176	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		11 000	-	22 000	-	-	-	Tshwane Wide	Renewal			
	005	Pre-paid Electricity Meters	71182	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		35 000	-	27 500	-	-	-	Tshwane Wide	Renewal			
	015	Pre-paid Electricity Meters	71182	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		2 500	999	-	-	-	-	1, 29, 34, 52, 54, 60, 65, 69, 70	Renewal			
	001	Replacement of Obsolete And non functional Equipment	71206	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		-	-	2 500	-	-	-	-	41, 42, 43, 44, 45, 46, 47, 52	Renewal		
	015	Replacement of Obsolete And non functional Equipment	71206	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		-	-	-	-	-	-	-	41, 42, 43, 44, 45, 46, 47, 52	Renewal		
	016	Replacement of Obsolete And non functional Equipment	71206	A	Yes	Infrastructure - Electricity	Transmission & Reticulation		-	-	-	1 500	1 000	1 000	41, 42, 43, 44, 45, 46, 47, 52	Renewal			
	001	New Bulk Infrastructure	71279	A	Yes	Infrastructure - Electricity	Generation		-	-	-	-	50 000	130 000	130 000	2, 4, 10, 40, 50, 57	New		
	015	New Bulk Infrastructure	71279	A	Yes	Infrastructure - Electricity	Generation		220 000	149 767	120 000	100 000	-	-	-	-	New		

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Municipal Vote/Capital project	FUND	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework				Project Information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Energy and Electricity	001	New Connections	712483	A	Yes	Infrastructure - Electricity	Transmission & Retention	5	-	-	-	15 000	10 000	Tshwane Wide	Renewal		
	016	New Connections	712483	A	Yes	Infrastructure - Electricity	Transmission & Retention		28 000	21 896	20 000	19 671	13 312	Tshwane Wide	Renewal		
	015	Electrification of Mintwined	712482	A	Yes	Infrastructure - Electricity	Generation		15 000	15 000	30 000	30 000	40 000	6, 12, 24	Renewal		
	008	Energy Efficiency and Demand Side Management	712688	A	Yes	Infrastructure - Electricity	Transmission & Retention		-	407	3 000	-	-	-	Tshwane Wide	New	
	007	Capital Funded from Operating	712759	F	Yes	Other Assets	Furniture and other office equipment		3 000	2 376	3 000	-	-	-	Tshwane Wide	New	
	001	Replacement of Obsolete Protection and Testing Instruments	712861	A	Yes	Infrastructure - Electricity	Transmission & Retention		1 000	994	-	-	-	-	Tshwane Wide	New	
	015	Replacement of Obsolete Protection and Testing Instruments	712861	A	Yes	Infrastructure - Electricity	Transmission & Retention		-	-	1 000	-	-	-	Tshwane Wide	New	
	016	Replacement of Obsolete Protection and Testing Instruments	712861	A	Yes	Infrastructure - Electricity	Transmission & Retention		-	-	1 000	2 000	2 000	Tshwane Wide	New		
	015	Recivol Power Station Refurbishment	712862	A	Yes	Infrastructure - Electricity	Generation		10 000	3 199	8 000	8 000	-	Tshwane Wide	New		
	016	Laudium Secondary Network Upgrade Project	712871	A	Yes	Infrastructure - Electricity	Transmission & Retention		2 500	-	2 500	-	-	61, 66	New		
	001	Tshwane Electricity Control Room Reconfiguration	712872	A	Yes	Infrastructure - Electricity	Transmission & Retention		5 000	4 644	-	-	-	1-92	New		
	015	Tshwane Electricity Control Room Reconfiguration	712872	A	Yes	Infrastructure - Electricity	Transmission & Retention		5 000	(2)	5 000	-	-	1-92	New		
	010	Construction of the new K2 132111 kv substation	712887	A	Yes	Infrastructure - Electricity	Generation		-	12 000	-	-	-	4, 39	New		
	015	Substation Peripheral Equipment Programme	712966	A	Yes	Infrastructure - Electricity	Generation		2 500	2 311	3 500	-	-	Tshwane Wide	New		
	001	Electricity vending Infrastructure	712968	A	Yes	Infrastructure - Electricity	Generation		5 000	9 913	2 500	-	-	Tshwane Wide	New		
	015	Electricity vending Infrastructure	712968	A	Yes	Infrastructure - Electricity	Generation		5 000	9 913	-	-	-	Tshwane Wide	New		
	015	Revenue protection Infrastructure	712919	A	Yes	Infrastructure - Electricity	Street Lighting		-	7 998	-	-	-	73	New		
	005	Street lights	712973	A	Yes	Infrastructure - Electricity	Retention		-	26 412	-	-	-	51, 62, 63, 68, 72, 73	Renewal		
	Water and Sanitation	005	Upgrading Of Sewers In Tshwane Area	710010	A	Yes	Infrastructure - Sanitation		Retention	-	3 000	5 398	2 171	2 171	-	1-98	Renewal
		006	Township Water Services Developers: Tshwane Contributions	710023	A	Yes	Infrastructure - Water		Retention	-	-	3 071	-	-	-	1-98	Renewal
001		Lengthening Of Network & Supply Pipelines	710023	A	Yes	Infrastructure - Water	Retention	8 000	-	5 000	5 000	1 000	2 400	1-98	Renewal		
016		Lengthening Of Network & Supply Pipelines	710023	A	Yes	Infrastructure - Water	Retention	1 400	3 062	-	-	-	1-98	Renewal			
001		Upgrading Of Networks Where Difficulties Exist	710024	A	Yes	Infrastructure - Water	Retention	3 600	-	3 000	-	-	1-98	Renewal			
016		Upgrading Of Networks Where Difficulties Exist	710024	A	Yes	Infrastructure - Water	Retention	4 000	4 000	-	-	-	1-98	Renewal			
001		Water Supply To Agricultural Holdings	710025	A	Yes	Infrastructure - Water	Retention	4 000	-	3 000	3 000	2 829	3 000	1-98	Renewal		
016		Water Supply To Agricultural Holdings	710025	A	Yes	Infrastructure - Water	Retention	50 000	22 995	-	5 500	63 500	38 500	1-98	Renewal		
015		Replacement Of Worn Out Network Pipes	710026	A	Yes	Infrastructure - Water	Retention	-	-	-	13 257	6 000	6 000	1-98	Renewal		
016		Replacement Of Worn Out Network Pipes	710026	A	Yes	Infrastructure - Water	Retention	-	15 429	-	-	-	1, 2, 4, 5, 7, 40, 41, 42, 43, 44, 45	Renewal			
005		Replacement, Upgrade, Construct Waste Water Treatment Works Facilities	710411	A	Yes	Infrastructure - Sanitation	Retention	-	240 645	44 000	-	-	-	1, 2, 4, 5, 7, 40, 41, 42, 43, 44, 45	Renewal		
014		Replacement, Upgrade, Construct Waste Water Treatment Works Facilities	710411	A	Yes	Infrastructure - Sanitation	Retention	-	14 000	-	-	-	1, 2, 4, 5, 7, 40, 41, 42, 43, 44, 45	Renewal			
015		Replacement, Upgrade, Construct Waste Water Treatment Works Facilities	710411	A	Yes	Infrastructure - Sanitation	Retention	329 362	136 676	91 992	90 000	80 000	80 000	2, 4, 5, 7, 40, 41, 42, 43, 44, 45	Renewal		
001		Reburishment of Water Networks and Backlog	710878	A	Yes	Infrastructure - Water	Retention	-	34 760	-	-	-	-	8, 14, 20, 21, 67, 73, 74, 75, 76	Renewal		
005		Reburishment of Water Networks and Backlog	710878	A	Yes	Infrastructure - Water	Retention	-	208 887	177 546	80 000	70 000	100 000	8, 14, 20, 21, 67, 73, 74, 75, 76	Renewal		
015		Reburishment of Water Networks and Backlog	710878	A	Yes	Infrastructure - Water	Retention	87 500	17 942	37	10 000	10 000	10 000	8, 14, 20, 21, 67, 73, 74, 75, 76	Renewal		
001		Pipe reinforcement Kippagal/Malopane/Winterville	711331	A	Yes	Infrastructure - Water	Retention	1 700	10 000	-	-	-	-	9, 12, 24	Renewal		
015		Pipe reinforcement Kippagal/Malopane/Winterville	711335	A	Yes	Infrastructure - Water	Retention	55 000	101 748	59 500	59 500	20 000	24 000	1, 19, 20, 26, 29, 33, 35, 37, 39, 45	Renewal		
016		Replacement & Upgrading: Redundant Bulk Pipeline Infrastructure	711335	A	Yes	Infrastructure - Water	Retention	-	14 794	-	-	-	-	1, 19, 20, 26, 29, 33, 35, 37, 39, 45	Renewal		
Moreleapspuit Outfall sewer		015	Replacement Of Sewers	711404	A	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	5 071	-	-	-	2, 4, 19, 20, 21, 22, 26, 27, 29, 30	Renewal	
	016	Replacement Of Sewers	711404	A	Yes	Infrastructure - Sanitation	Sewerage Purification	110 000	-	5 071	-	-	4 788	2, 4, 19, 20, 21, 22, 26, 27, 29, 30	Renewal		
	016	Reduction Water Losses: Water Networks	711542	A	Yes	Infrastructure - Water	Retention	7 000	5 000	-	4 000	4 000	1-98	Renewal			
	015	Purification Plant Upgrades	711821	A	Yes	Infrastructure - Water	Retention	15 000	2 138	-	-	-	-	2, 4, 42, 45, 46, 47, 48, 50	Renewal		
	005	Moreleapspuit Outfall sewer	712121	A	Yes	Infrastructure - Sanitation	Sewerage Purification	9 695	-	-	-	-	-	41, 42, 43, 44, 45, 46, 47, 52	Renewal		
	015	Moreleapspuit Outfall sewer	712121	A	Yes	Infrastructure - Sanitation	Sewerage Purification	29 788	25 418	16 500	20 000	20 000	20 000	41, 42, 43, 44, 45, 46, 47, 52	Renewal		
	015	Re-establishment of Waste Water Collection Depots	712123	A	Yes	Infrastructure - Water	Retention	25 472	3	2 500	-	-	-	4, 11, 12, 19, 20, 21, 22, 25, 26, 27	Renewal		
	015	Re-establishment of Water Distribution Depots	712124	A	Yes	Infrastructure - Water	Retention	4 000	56	-	-	-	-	Tshwane Wide	New		
	015	Bik + Reservoir - Babelagi	712142	A	Yes	Infrastructure - Water	Dams & Reservoirs	1 248	-	-	-	-	-	73, 74, 75	New		
	015	Reservoir Extensions	712534	A	Yes	Infrastructure - Water	Dams & Reservoirs	67 600	48 067	57 500	45 000	43 000	4, 5, 8, 22, 41, 42, 47, 50, 65	New			
005	Bulk Sewer Supply: Transport	712876	A	Yes	Infrastructure - Sanitation	Retention	-	3 919	1 500	-	-	-	99	New			

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										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Sports and Recreation	4	Capital Funded from Operating	71273	F	Yes	Other Assets	Furniture and other office equipment	5	1 500	3 913	4 500	-	-	-	2, 3, 43, 60	New	
		Capital Funded from Operating	71273	F	Yes	Other Assets	Furniture and other office equipment		-	2 341	4 104	7 551	8 000	6 000	2, 3, 43, 60	New	
		Suurman Library	71001	C	Yes	Community	Libraries		Stand 823 taxi rank entrance, Suurman, Tswenfontein	-	2 271	-	-	-	13, 40, 76	New	
		Upgrading Of The Soshanguve Giant Stadium	71060	C	Yes	Community	Sportsfields & stadia		S 25.31, 153°E 028.05.394"	-	12 999	-	-	-	11, 24, 25, 26, 27, 29, 33, 34, 35, 3	New	
		Upgrading Of The Soshanguve Giant Stadium	71060	C	Yes	Community	Sportsfields & stadia		S 25.31, 153°E 028.05.394"	50 000	117 118	-	-	-	11, 24, 25, 26, 27, 29, 33, 34, 35, 3	New	
		Olivenhoutbosch Multi-Purpose Sport	71142	A	Yes	Community	Sportsfields & stadia		Even 12197 & 11654, Olivenhoutbosch x 37	70 000	9 991	-	5 000	15 000	-	48, 64	New
		Hammanikraal Multipurpose Sport & Recreation Centre	71143	C	Yes	Community	Sportsfields & stadia		S25.24, 169°E 028.17.472"	-	9 700	2 400	-	-	-	73, 74	New
		Lotus Gardens Multi-Purpose Sport Facility	71260	C	Yes	Community	Sportsfields & stadia		Even 1229, 1230 Lotus Gardens	35 000	-	-	5 000	8 000	-	55	New
		Upgrading of Pletten Stadium	71278	B	Yes	Community	Sportsfields & stadia		S25.45, 072°E 028.08.880"	-	-	-	9 000	10 000	-	60	New
		Upgrading of Zibobeni Sport Stadium	71283	B	Yes	Community	Sportsfields & stadia		Er 3228, Zibobeni	50 000	-	-	-	-	-	102	New
		Upgrading of Zibobeni Sport Stadium	71283	B	Yes	Community	Sportsfields & stadia		S25.7799, E28.7719"	-	-	30 000	15 000	-	-	102	New
		New Akasia Library	71299	C	Yes	Community	Libraries		To be determined	-	-	-	6 000	6 000	2	New	
		New Ga-Rankwa Library	71290	C	Yes	Community	Libraries		To be determined	-	-	-	-	10 000	30, 37	New	
		New Ersterust Library	71291	C	Yes	Community	Libraries		To be determined	18 000	-	-	-	-	43	New	
		New Ersterust Library	71291	C	Yes	Community	Libraries		To be determined	-	-	-	-	6 000	10 000	43	New
		Upgrade Refilwe Stadium	71296	C	Yes	Community	Sportsfields & stadia		S25.56, 12.31, E27.54.9.75"	40 000	-	-	-	-	-	100	New
Upgrade Refilwe Stadium	71296	C	Yes	Community	Sportsfields & stadia	S25.56, 12.31, E27.54.9.75"	-	-	20 000	15 000	-	-	100	New			
Upgrade Ehangale Stadium	71297	C	Yes	Community	Sportsfields & stadia	Er 1227, Block B, Ehangale	40 000	-	-	-	-	30 000	105	Renewal			
Transport		Capital Funded from Operating	71296	F	Yes	Other Assets	Furniture and other office equipment	Tshwane Wide	4 250	2 811	3 750	-	-	-	Tshwane Wide	New	
		Cullinan Library Park	71296	C	Yes	Community	Libraries		Er 730, Cullinan	85 000	7 456	-	-	-	100	New	
		Cullinan Library Park	71296	C	Yes	Community	Libraries		Er 730, Cullinan	-	16 305	20 000	-	-	100	New	
		Greening Sportsfields	71294	C	Yes	Community	Other		Tshwane Wide	110 000	14 542	22 000	12 000	20 000	25 000	Tshwane Wide	New
		Contributions: Services For Township Development	71015	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		Roads, Pavements & Bridges	12 985	12 985	104	-	-	-	2, 4, 5, 40, 47, 50, 59, 65	New
		Contributions: Services For Township Development	71015	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		Roads, Pavements & Bridges	1 000	95	-	7 394	-	-	2, 4, 5, 40, 47, 50, 59, 65	New
		Essential/Unforeseen Storm water Drainage Problems	71016	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	70 000	21 685	-	-	-	-	1, 42	Renewal
		Essential/Unforeseen Storm water Drainage Problems	71017	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	-	-	-	3 000	1 000	1, 42	Renewal
		Apies River: Canal Upgrading, Pretoria Central	71017	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	1 000	993	-	-	-	-	59	Renewal
		Apies River: Canal Upgrading, Pretoria Central	71017	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	-	-	1 000	800	850	59	Renewal
		Concrete Canal: Sam Malema Road, Winterweldt	71028	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	100	198	-	-	-	-	9, 34	New
		Concrete Canal: Sam Malema Road, Winterweldt	71028	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	4 948	-	100	2 000	2 000	9, 34	New
		Major Stormwater System, Mamelodi X 8	71029	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	-	-	-	-	-	17	New
		Major Stormwater System, Mamelodi X 8	71029	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	5 000	-	2 000	1 000	10 000	17	New
		Major Stormwater Systems: Klip/Kruidfontein	71043	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	12 000	14 248	-	-	-	-	19, 20, 21, 22	New
		Major Stormwater Systems: Klip/Kruidfontein	71043	A	Yes	Infrastructure - Road transport	Stormwater		Stormwater	-	7 150	-	20 000	20 000	15 000	19, 20, 21, 22	New
Major Stormwater Systems: Klip/Kruidfontein	71043	A	Yes	Infrastructure - Road transport	Stormwater	Stormwater	-	9 599	-	-	-	-	19, 20, 21, 22	New			
Major Stormwater Systems: Klip/Kruidfontein	71043	A	Yes	Infrastructure - Road transport	Stormwater	Stormwater	-	-	-	-	-	-	13, 60, 82	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	8 000	2 000	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-	-	-	Tshwane Wide	Renewal			
Replacement Of Traffic Signs	71021	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Roads, Pavements & Bridges	-	-	-	-							

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The City of Tshwane Metropolitan Municipality
2015/16 Medium-term Revenue and Expenditure Framework (MTREF)

Municipal Vote/Capital project	FUND	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework				Project Information		
										Audited Outcome 2015/16	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal		
R thousand	4	Transport	71223	A	Yes	Infrastructure - Road transport	Stormwater	25°43'25" S 28°25'54"E	11 000	4 339	-	-	-	-	6, 10, 15, 16, 17, 18, 23, 28, 38, 44	New		
			71223	A	Yes	Infrastructure - Road transport	Stormwater	25°43'25" S 28°25'54"E	-	6 000	-	10 000	25 000	25 000	6, 10, 15, 16, 17, 18, 23, 28, 38, 44	New		
			71223	A	Yes	Infrastructure - Road transport	Stormwater	25°43'25" S 28°25'54"E	-	11	19 000	-	-	-	6, 10, 15, 16, 17, 18, 23, 28, 38, 44	New		
			71268	A	Yes	Infrastructure - Other	Transportation	-81°53'302'-286°16'1'214	-	-	-	-	500	-	57	New		
			71234	A	Yes	Infrastructure - Other	Transportation	-70°50'190'-265°17'9'623	-	-	-	-	-	-	46	New		
			71236	A	Yes	Infrastructure - Other	Transportation	Location to be verified by Feasibility Study	-	-	-	-	-	-	61	New		
			71232	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	D: Swagopol & 3rd - Doornpoort, 1	1 000	967	-	-	-	-	50	Renewal		
			71232	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	D: Swagopol & 3rd - Doornpoort, 1	5 000	-	5 000	-	5 000	5 000	50	Renewal		
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°23'30" S, 28°15'00" E	-	300	-	-	-	-	75	New		
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°23'30" S, 28°15'00" E	-	-	-	300	-	-	75	New		
			71234	A	Yes	Infrastructure - Road transport	Stormwater	25°22'30" S, 28°15'00" E	100	17 752	-	-	-	-	75	New		
			71234	A	Yes	Infrastructure - Road transport	Stormwater	25°22'30" S, 28°15'00" E	-	-	12 000	-	-	-	75	New		
			71234	A	Yes	Infrastructure - Road transport	Stormwater	25°22'30" S, 28°15'00" E	-	2 719	-	-	1 000	-	75	New		
			71236	A	Yes	Infrastructure - Road transport	Stormwater	25°24'00" E, 28°10'00" S	5 000	5 000	-	-	-	-	-	8, 13, 95	New	
			71236	A	Yes	Infrastructure - Road transport	Stormwater	25°24'00" E, 28°10'00" S	-	-	-	10 000	-	-	-	15 000	8, 13, 95	New
			71237	A	Yes	Infrastructure - Road transport	Stormwater	25°24'00" E, 28°10'00" S	-	-	-	-	10 000	-	-	8, 13, 95	New	
			71237	A	Yes	Infrastructure - Road transport	Stormwater	25°23'00" S, 28°14'00" E	100	955	-	-	-	-	-	8	New	
			71237	A	Yes	Infrastructure - Road transport	Stormwater	25°23'00" S, 28°14'00" E	-	-	-	300	2 000	-	-	8	New	
			71231	A	Yes	Infrastructure - Road transport	Stormwater	25°46'27" S and 28°04'20" E	-	-	-	6 000	10 000	10 000	62, 63	New		
			71231	A	Yes	Infrastructure - Road transport	Stormwater	25°46'27" S and 28°04'20" E	-	-	-	-	-	-	-	73	New	
			71232	A	Yes	Infrastructure - Road transport	Stormwater	25°23'25" S, 28°18'22" E	100	2 455	-	-	-	-	-	73	New	
			71232	A	Yes	Infrastructure - Road transport	Stormwater	25°23'25" S, 28°18'22" E	-	4 000	-	-	-	-	-	73	New	
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°33'15" S, 28°14'54" E	15 000	9 248	-	-	-	-	-	19, 20, 21, 22	New	
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°33'15" S, 28°14'54" E	-	-	-	20 000	-	4 852	-	19, 20, 21, 22	New	
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°33'15" S, 28°14'54" E	-	36 596	18 000	-	-	25 650	30 700	19, 20, 21, 22	New	
			71234	A	Yes	Infrastructure - Road transport	Stormwater	28°12'32" E, 25°45'56" S	-	-	-	-	-	-	-	7, 48, 57, 61, 64, 65, 66, 68, 70	New	
			71235	A	Yes	Infrastructure - Road transport	Stormwater	25°22'20" S, 28°17'11" E	20 000	494	-	-	-	-	-	73	New	
			71235	A	Yes	Infrastructure - Road transport	Stormwater	25°22'20" S, 28°17'11" E	-	-	-	2 000	5 000	10 000	73	New		
			71235	A	Yes	Infrastructure - Road transport	Stormwater	25°22'20" S, 28°17'11" E	-	-	800	-	-	-	-	73	New	
			71235	A	Yes	Infrastructure - Road transport	Stormwater	25°24'30" E, 28°08'00" S	10 000	13 999	-	-	-	-	-	8, 13, 95	New	
			71236	A	Yes	Infrastructure - Road transport	Stormwater	25°24'30" E, 28°08'00" S	-	-	-	15 000	20 000	20 000	8, 13, 95	New		
			71238	A	Yes	Infrastructure - Road transport	Stormwater	25°43'14" S, 28°24'04" E	-	9 997	-	-	-	-	-	10, 15, 16, 18, 40, 97, 99	New	
			71238	A	Yes	Infrastructure - Road transport	Stormwater	25°43'14" S, 28°24'04" E	-	1 000	-	-	-	-	-	10, 15, 16, 18, 40, 97, 99	New	
			71238	A	Yes	Infrastructure - Road transport	Stormwater	25°43'14" S, 28°24'04" E	-	-	-	-	2 000	20 000	10, 15, 16, 18, 40, 97, 99	New		
			71238	A	Yes	Infrastructure - Road transport	Stormwater	25°43'14" S, 28°24'04" E	-	-	-	-	500	20 000	73, 75	New		
			71232	A	Yes	Infrastructure - Road transport	Stormwater	26°44'04" S and 28°21'36" E	-	23 500	17 500	-	-	-	100	66	New	
			71232	A	Yes	Infrastructure - Road transport	Stormwater	26°44'04" S and 28°21'36" E	100	-	-	-	300	-	-	100	62	New
			71233	A	Yes	Infrastructure - Road transport	Stormwater	25°23'00" S, 28°17'00" E	200	-	-	-	300	5 000	5 000	73, 74	Renewal	
			71234	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	28°06'00" E, 25°45' S	100	32 143	18 500	-	4 000	100	100	3, 51, 62, 66, 72	Renewal	
			71245	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	28°05'00" E, 25°32'00" S	-	-	-	-	-	100	100	20, 35	Renewal	
			71246	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	28°12'00" E, 25°39'00" S	-	400	-	-	-	-	-	50	Renewal	
			71246	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	28°12'00" E, 25°39'00" S	-	5 421	-	-	-	-	-	50	Renewal	
			71239	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Tshwane Wide	963 371	506 133	731 371	745 609	759 802	799 392	Tshwane Wide	New		
			71250	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	28°12'00" E, 25°39'00" S	100	52 383	8 200	-	-	-	-	49, 50	New	
			71251	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25°30'00" S, 28°04'00" E	-	-	1 000	-	20 000	20 000	19, 20, 21, 22	New		
			71251	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25°30'00" S, 28°04'00" E	15 000	16 857	-	-	-	-	-	19, 20, 21, 22	New	
			71252	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25°42'15" S and 28°21'09" E	-	145	-	-	300	1 000	1 000	66, 72	New	

The City of Tshwane Metropolitan Municipality

2015/16 Medium-term Revenue and Expenditure Framework (MTREF)

Municipal Vote/Capital project R thousand	FUND	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Transport	007	Capital Funded from Operating	712700	F	Yes	Other Assets	Furniture and other office equipment	Tshwane Wide	3 000	(148)	3 000	-	-	-	Tshwane Wide	New
	001	Provision of a VOR system (replacing the NGB systems that are country-wide been decommissioned)	712886	B	Yes	Infrastructure - Other	Transportation	S25 39.418 E28 12.813	-	1 185	-	-	-	-	Tshwane Wide	New
	001	Construct additional heliostops	712888	B	Yes	Infrastructure - Other	Transportation	S25 39.418 E28 12.813	1 500	2 699	-	-	-	-	Tshwane Wide	New
	015	Construct of Taxiway	712889	B	Yes	Infrastructure - Other	Transportation	S25 39.418 E28 12.813	-	17 000	-	-	-	-	Tshwane Wide	New
	005	Upgrading of Road from gravel to tar in Zibobeni Ward 5 & 6	712893	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.40.13 S, 28.25.03 E	-	9 550	-	6 000	20 000	20 000	102	New
	015	Upgrading of Road from gravel to tar in Zibobeni Ward 5 & 6	712893	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.40.13 S, 28.25.03 E	-	-	-	-	-	-	102	New
	005	Upgrading of Road from gravel to tar in Ekangala Ward 8.9 & 10	712894	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.43.16 S, 28.25.15 E	-	14 999	-	12 000	40 000	40 000	103 and 104	New
	015	Upgrading of Road from gravel to tar in Ekangala Ward 8.9 & 10	712894	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.43.16 S, 28.25.15 E	-	10 666	261	-	-	-	103 and 104	New
	005	Upgrading of Road from gravel to tar in Ekangala Ward 11 & 12	712895	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.43.16 S, 28.25.15 E	-	9 000	-	6 000	20 000	20 000	103 and 104	New
	015	Upgrading of Road from gravel to tar in Ekangala Ward 11 & 12	712895	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	25.43.16 S, 28.25.15 E	-	3 488	3 000	-	-	-	103 and 104	New
	001	Gerankuwa Transport Facilities	712918	A	Yes	Infrastructure - Other	Transportation	-	5 750	1 999	-	-	-	-	30	New
	015	Gerankuwa Transport Facilities	712918	A	Yes	Infrastructure - Other	Transportation	-	-	1 487	-	-	500	500	30	New
	001	Rainbow Junction and Rehabilitation of the Apies River	712920	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	-	-	-	Tshwane Wide	New
	015	Rainbow Junction and Rehabilitation of the Apies River	712920	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	3 000	3 695	-	950	10 000	20 000	Tshwane Wide	New
	001	Nelmapu Transport Facilities	712921	A	Yes	Infrastructure - Other	Transportation	-64174.819,-2846174.222	3 500	3 665	-	-	-	-	15, 47	New
	015	Nelmapu Transport Facilities	712921	A	Yes	Infrastructure - Other	Transportation	-64174.819,-2846174.222	-	-	-	-	500	-	15, 47	New
	001	Urgent Upgrading of Transport Facilities	712922	A	Yes	Infrastructure - Other	Transportation	-	1 000	-	-	-	-	-	Tshwane Wide	New
	015	Urgent Upgrading of Transport Facilities	712922	A	Yes	Infrastructure - Other	Transportation	-	-	-	-	-	1 000	1 000	Tshwane Wide	New
	015	Upgrading of roads and stormwater systems in Refilwe	712944	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	2 751	-	1 000	50	4 000	10 000	99, 100	New
	015	Upgrading of roads and stormwater systems in Rayton	712945	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	2 648	-	1 000	50	4 000	10 000	100	Renewal
	015	Upgrading of roads and stormwater systems in Cullinan	712946	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1 956	-	1 000	50	4 000	6 000	100	Renewal
	015	Improvement of dirt road leading to Clover hill club, Bronkhorstpruit dam	712947	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	1 000	2 000	100	102	Renewal
	018	Upgrading of Garsfontein in road	712956	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	12 000	-	-	-	46	Renewal
	015	Internal Roads: Mamelodi	712982	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	50 000	-	-	Mamelodi	New
Parent Capital expenditure										4 228 583	4 388 781	3 856 586	3 991 839	4 162 126		
Total Capital expenditure										4 228 583	4 388 781	3 856 586	3 991 839	4 162 126		

Table 75: MBRR SA37 – Projects delayed from previous financial year

Municipal Vote/Capital project R thousand	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
							Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality: Transport	Upgrading of Garsfontein Road	712956	Examples Infrastructure - Road transport	Examples Roads, Pavements & Bridges		2015	12 000	12 000	-	12 000	-

2.13 STATUS OF COMPLIANCE WITH LEGISLATION

Compliance with the MFMA implementation requirements has been adhered to through the following activities:

In-year reporting

Reporting to the National Treasury in electronic format is fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within ten working days) includes monthly publishing on the City of Tshwane's website. Furthermore, in compliance with the National Treasury regulation published in Government Gazette 32141, the monthly in-year financial reports are submitted to the Executive Mayor and on a quarterly basis to the Council.

Internship programme

With effect from 1 July 2014, the City employed 6 Financial Management Interns. Currently the City is in the process to re-affirm its commitment to the Municipal Financial Management Intern Programme (MFMIIP) as approved by Council on the 27 November 2003 to appoint 8 Financial Management Interns and to request approval to increase the number of interns to 15 in the current MFMIIP.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee:

An audit committee has been established.

SDBIP

The SDBIP document is at a draft stage and will be finalised after approval of the 2015/16 MTREF.

MFMA Regulations on municipal minimum competency levels

The City of Tshwane took a structured approach through which the targeted group completed the required unit standards training through an external service provider. All subsequent appointments as required to complete the minimum competency requirements were within a specified timeframe as part of their performance agreements.

The Tshwane Leadership and Training Academy regularly reports to the National Treasury concerning this process and progress made in this regard.



2.14 MUNICIPALITY SUPPORTING TABLES

Table 76: MBRR SA1 – Supporting detail to budgeted financial performance

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	3 357 775	3 999 586	4 432 509	6 180 750	6 180 750	6 180 750	5 646 994	6 218 694	6 643 281
less Revenue Foregone	—	—	—	1 292 596	1 292 596	1 292 596	410 536	455 668	500 953
Net Property Rates	3 357 775	3 999 586	4 432 509	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Service charges - electricity revenue									
Total Service charges - electricity revenue	7 526 393	8 133 857	8 313 878	9 681 433	9 681 433	9 681 433	10 559 560	11 407 467	12 323 585
less Revenue Foregone	—	—	—	54 150	54 150	54 150	81 050	92 762	105 925
Net Service charges - electricity revenue	7 526 393	8 133 857	8 313 878	9 613 283	9 613 283	9 613 283	10 471 749	11 307 889	12 210 920
Service charges - water revenue									
Total Service charges - water revenue	1 993 600	2 251 371	2 522 967	2 783 505	2 867 505	2 867 505	3 250 245	3 544 315	3 865 249
less Revenue Foregone	—	—	—	54 150	54 150	54 150	81 050	92 762	105 925
Net Service charges - water revenue	1 993 600	2 251 371	2 522 967	2 729 355	2 813 355	2 813 355	3 169 195	3 451 554	3 759 324
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	491 606	560 220	623 443	695 345	695 345	695 345	748 908	816 310	889 778
less Revenue Foregone	—	—	—	—	—	—	—	—	—
Net Service charges - sanitation revenue	491 606	560 220	623 443	695 345	695 345	695 345	748 908	816 310	889 778
Service charges - refuse revenue									
Total refuse removal revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Total landfill revenue	—	—	—	—	—	—	—	—	—
less Revenue Foregone	—	—	—	—	—	—	—	—	—
Net Service charges - refuse revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Other Revenue by source									
List other revenue by source	1 730 299	802 352	914 878	1 450 158	1 407 592	1 407 592	815 250	820 989	840 561
Total 'Other' Revenue	1 730 299	802 352	914 878	1 450 158	1 407 592	1 407 592	815 250	820 989	840 561
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	2 799 361	3 100 415	3 507 315	4 001 339	3 900 874	3 900 874	4 275 051	4 523 014	4 785 363
Pension and UIF Contributions	521 174	654 703	734 892	884 949	858 142	858 142	905 454	957 970	1 013 532
Medical Aid Contributions	253 310	276 214	341 614	397 441	381 199	381 199	385 468	409 881	432 596
Overtime	302 807	270 646	303 652	169 351	182 311	182 311	182 311	182 311	182 311
Performance Bonus	231 617	261 272	295 862	321 653	342 502	342 502	330 950	350 145	370 453
Motor Vehicle Allowance	248 704	258 512	285 962	286 525	283 782	283 782	308 762	326 670	345 617
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	21 984	22 624	22 587	22 058	21 904	21 904	23 914	25 301	26 768
Other benefits and allowances	215 911	254 799	339 086	294 292	301 596	301 596	401 511	421 104	441 834
Payments in lieu of leave	139 351	140 385	139 488	90 618	89 465	89 465	96 798	102 412	108 352
Long service awards	7 975	7 530	6 935	7 233	7 215	7 215	6 042	6 392	6 763
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
sub-total	4 739 894	5 247 101	5 977 333	6 465 458	6 368 989	6 368 989	6 917 257	7 304 200	7 713 590
Less: Employees costs capitalised to PPE	—	—	—	—	—	—	—	—	—
Total Employee related costs	4 739 894	5 247 101	5 977 333	6 465 458	6 368 989	6 368 989	6 917 257	7 304 200	7 713 590
Contributions recognised - capital									
List contributions by contract	—	—	—	—	—	—	—	—	—
Total Contributions recognised - capital	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Lease amortisation	—	—	—	—	—	—	—	—	—
Capital asset impairment	—	—	—	—	—	—	—	—	—
Depreciation resulting from revaluation of PPE	—	—	—	—	—	—	—	—	—
Total Depreciation & asset impairment	1 060 301	1 128 587	1 239 048	1 113 786	1 121 179	1 121 179	1 186 841	1 262 245	1 347 661
Bulk purchases									
Electricity Bulk Purchases	5 142 633	5 554 223	5 755 893	6 457 148	6 443 148	6 443 148	6 804 972	7 349 370	7 937 320
Water Bulk Purchases	1 116 142	1 236 103	1 392 459	1 526 213	1 549 606	1 549 606	1 808 426	1 972 085	2 149 908
Total bulk purchases	6 258 775	6 790 326	7 148 341	7 983 361	7 992 756	7 992 756	8 613 398	9 321 454	10 087 228
Transfers and grants									
Cash transfers and grants	21 496	17 290	227 042	262 327	257 166	257 166	259 298	267 387	268 475
Non-cash transfers and grants	—	—	—	—	—	—	—	—	—
Total transfers and grants	21 496	17 290	227 042	262 327	257 166	257 166	259 298	267 387	268 475
Contracted services									
Consultant Fees	34 316	49 712	43 259	18 550	123 379	123 379	122 284	118 502	118 639
Security Services	243 137	273 728	268 921	292 728	307 671	307 671	276 876	286 567	296 023
Rental of Property, Plant and Equipment	220 041	303 302	235 315	255 896	250 162	250 162	220 247	227 955	235 478
Labour Cost	380 684	445 810	151 216	191 252	297 966	297 966	202 080	209 153	216 055
Management Systems	3 589	3 757	2 849	2 188	2 188	2 188	2 188	2 264	2 339
Information and Communication Technology	100 870	186 551	187 800	173 820	229 550	229 550	225 120	232 475	239 652
Other	514 415	578 786	870 537	1 064 045	1 202 371	1 202 371	890 961	920 017	948 371
sub-total	1 497 052	1 841 646	1 759 899	1 998 479	2 413 286	2 413 286	1 939 756	1 996 933	2 056 557
Allocations to organs of state:									
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Sanitation	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total contracted services	1 497 052	1 841 646	1 759 899	1 998 479	2 413 286	2 413 286	1 939 756	1 996 933	2 056 557
Other Expenditure By Type									
Collection costs	95 027	95 801	92 049	84 221	120 221	120 221	117 045	121 142	125 139
Contributions to 'other' provisions	—	—	—	—	—	—	—	—	—
Consultant fees	—	—	—	—	—	—	—	—	—
Audit fees	34 978	44 708	85 219	47 245	54 945	54 945	54 945	56 868	58 745
General expenses	—	—	—	—	—	—	—	—	—
General expenses	1 062 573	1 475 802	2 090 645	2 278 643	2 547 401	2 547 401	2 479 243	2 532 301	3 111 628
Insurance	87 758	116 108	124 811	198 000	125 044	125 044	160 000	160 000	160 000
Advertising and Marketing	17 571	14 127	34 598	15 951	12 801	12 801	12 801	13 345	13 785
Rental of Property Plant and Equipment	410 010	388 267	648 909	307 568	326 320	326 320	408 553	422 853	436 807
Lease of Property Plant and Equipment	161 324	133 826	158 358	402 844	498 726	498 726	349 862	362 107	374 057
Management Systems	20 124	33 309	44 622	38 677	38 257	38 257	35 018	36 244	37 440
Project Linked Housing	93 057	45 364	30 043	—	—	—	—	—	—
Information and Communication Technology	87 132	85 924	97 132	98 093	98 093	98 093	97 677	101 096	104 432
Total 'Other' Expenditure	2 069 554	2 433 236	3 406 386	3 471 242	3 821 809	3 821 809	3 715 237	3 805 956	4 422 033
Repairs and Maintenance by Expenditure Item									
Employee related costs	—	—	—	—	—	—	—	—	—
Other materials	6 442	12 526	7 922	11 105	11 105	11 105	8 720	9 025	9 323
Contracted Services	638 161	807 495	715 585	788 800	808 923	808 923	895 711	927 061	957 654
Other Expenditure	551 314	592 274	579 140	744 787	693 206	693 206	608 597	626 504	643 980
Total Repairs and Maintenance Expenditure	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957

Table 77: MBRR SA1 – Consolidated supporting detail to budgeted financial performance

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	+1 2016/17	+2 2017/18
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	3 357 657	3 999 446	4 432 342	6 180 750	6 180 750	6 180 750	5 646 924	6 218 694	6 843 281
less Revenue Foregone	—	—	—	1 292 596	1 292 596	1 292 596	410 536	455 668	500 923
Net Property Rates	3 357 657	3 999 446	4 432 342	4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Service charges - electricity revenue									
Total Service charges - electricity revenue	7 523 804	8 131 247	8 310 983	9 681 433	9 681 433	9 681 433	10 559 560	11 407 467	12 323 585
less Revenue Foregone	—	—	—	68 150	68 150	68 150	87 811	99 578	112 666
Net Service charges - electricity revenue	7 523 804	8 131 247	8 310 983	9 613 283	9 613 283	9 613 283	10 471 749	11 307 889	12 210 920
Service charges - water revenue									
Total Service charges - water revenue	1 954 999	2 189 901	2 433 816	2 970 031	3 054 031	3 054 031	3 467 997	3 794 730	4 153 226
less Revenue Foregone	—	—	—	54 150	54 150	54 150	81 050	92 762	105 925
Net Service charges - water revenue	1 954 999	2 189 901	2 433 816	2 915 881	2 999 881	2 999 881	3 386 947	3 701 968	4 047 301
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	524 567	596 651	663 504	745 935	745 935	745 935	806 647	882 710	966 138
less Revenue Foregone	—	—	—	—	—	—	—	—	—
Net Service charges - sanitation revenue	524 567	596 651	663 504	745 935	745 935	745 935	806 647	882 710	966 138
Service charges - refuse revenue									
Total refuse removal revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Total landfill revenue	—	—	—	—	—	—	—	—	—
less Revenue Foregone	—	—	—	—	—	—	—	—	—
Net Service charges - refuse revenue	480 001	597 961	768 111	956 673	956 673	956 673	1 095 779	1 205 357	1 325 891
Other Revenue by source									
List other revenue by source	2 094 893	810 404	923 020	1 623 216	1 411 626	1 411 626	821 284	827 292	847 189
Total 'Other' Revenue	2 094 893	810 404	923 020	1 623 216	1 411 626	1 411 626	821 284	827 292	847 189
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	2 847 481	3 154 263	3 580 934	4 100 934	3 994 934	3 994 934	4 372 384	4 626 759	4 894 188
Pension and UIF Contributions	525 622	659 367	744 508	896 457	869 650	869 650	918 188	971 405	1 027 679
Medical Aid Contributions	259 648	283 235	349 344	398 426	390 184	390 184	395 958	418 895	443 141
Overtime	304 853	272 903	306 415	171 661	184 620	184 620	184 725	184 857	184 992
Performance Bonus	231 783	261 568	299 636	326 204	347 054	347 054	335 872	355 338	375 922
Motor Vehicle Allowance	252 654	261 700	292 243	288 315	285 572	285 572	316 433	334 763	354 139
Cellphone Allowance	—	44	374	—	—	—	1 143	1 350	1 419
Housing Allowances	24 092	24 966	25 354	25 392	25 228	25 228	27 464	29 047	30 713
Other benefits and allowances	221 825	260 518	341 603	296 704	304 008	304 008	403 810	423 228	444 069
Payments in lieu of leave	139 351	140 385	139 488	90 618	89 465	89 465	96 798	102 412	108 352
Long service awards	7 975	6 530	6 935	7 233	7 215	7 215	6 042	6 392	6 763
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
sub-total	4 815 285	5 326 478	6 085 986	6 599 935	6 497 928	6 497 928	7 058 527	7 454 457	7 871 707
Less: Employees costs capitalised to PPE	—	—	—	—	—	—	—	—	—
Total Employee related costs	4 815 285	5 326 478	6 085 986	6 599 935	6 497 928	6 497 928	7 058 527	7 454 457	7 871 707
Contributions recognised - capital									
List contributions by contract	—	—	—	—	—	—	—	—	—
Total Contributions recognised - capital	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Lease amortisation	—	—	—	—	—	—	—	—	—
Capital asset impairment	—	—	—	—	—	—	—	—	—
Depreciation resulting from revaluation of PPE	—	—	—	—	—	—	—	—	—
Total Depreciation & asset impairment	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Bulk purchases									
Electricity Bulk Purchases	4 962 798	5 554 223	5 696 039	6 457 148	6 443 148	6 443 148	6 804 972	7 349 370	7 937 320
Water Bulk Purchases	1 209 322	1 138 460	1 332 433	1 672 122	1 695 517	1 695 517	1 990 146	2 171 975	2 369 788
Total bulk purchases	6 172 120	6 692 682	7 028 473	8 129 270	8 138 665	8 138 665	8 795 118	9 521 345	10 307 108
Transfers and grants									
Cash transfers and grants	—	—	—	—	—	—	—	—	—
Non-cash transfers and grants	21 496	17 290	22 007	262 327	257 166	257 166	259 298	267 387	268 475
Total transfers and grants	21 496	17 290	22 007	262 327	257 166	257 166	259 298	267 387	268 475
Contracted services									
Consultant Fees	34 316	49 712	43 259	18 550	123 379	123 379	143 400	141 730	144 189
Security Services	243 137	273 728	268 921	292 728	307 671	307 671	276 876	286 567	296 023
Rental of Property, Plant and Equipment	220 041	303 302	235 315	255 896	250 162	250 162	220 247	227 955	235 478
Labour Cost	380 684	445 810	151 218	191 252	297 966	297 966	202 080	209 153	216 055
Management Systems	3 589	3 757	2 849	2 188	2 188	2 188	2 188	2 264	2 339
Information and Communication Technology	100 870	186 551	187 800	173 820	229 550	229 550	225 120	232 475	239 652
Other	585 208	592 492	986 405	1 067 589	1 208 481	1 208 481	906 071	927 093	956 038
sub-total	1 567 845	1 855 351	1 875 767	2 002 023	2 419 396	2 419 396	1 975 982	2 027 236	2 089 774
Allocations to organs of state:									
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Sanitation	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total contracted services	1 567 845	1 855 351	1 875 767	2 002 023	2 419 396	2 419 396	1 975 982	2 027 236	2 089 774
Other Expenditure By Type									
Collection costs	100 647	95 807	92 049	90 063	126 063	126 063	120 545	124 922	129 297
Contributions to 'other' provisions	—	—	—	—	—	—	—	—	—
Consultant fees	—	—	—	—	—	—	—	—	—
Audit fees	34 978	44 708	85 219	47 245	54 945	54 945	54 945	56 868	58 745
General expenses	1 250 466	1 378 098	2 085 232	2 463 605	2 747 861	2 747 861	2 615 377	2 691 621	3 290 442
Insurance	87 758	116 108	124 811	198 000	125 044	125 044	160 000	160 000	160 000
Advertising and Marketing	17 571	14 127	34 598	15 951	12 801	12 801	12 894	13 345	13 785
Rental of Property Plant and Equipment	410 010	388 267	648 909	307 568	326 320	326 320	408 553	422 853	436 807
Lease of Property Plant and Equipment	161 324	133 826	158 358	402 844	498 728	498 728	349 862	362 107	374 057
Management Systems	20 124	33 309	44 622	38 677	38 257	38 257	35 018	36 244	37 440
Project Linked Housing	93 057	45 364	30 043	—	—	—	—	—	—
Information and Communication Technology	87 132	85 924	97 132	98 093	98 093	98 093	97 677	101 096	104 432
Total 'Other' Expenditure	2 263 069	2 335 538	3 400 973	3 662 046	4 028 112	4 028 112	3 854 871	3 969 055	4 605 005
Repairs and Maintenance by Expenditure Item									
Employee related costs	—	—	—	—	—	—	—	—	—
Other materials	6 442	12 526	7 922	11 105	11 105	11 105	8 720	9 025	9 323
Contracted Services	638 161	807 490	715 585	788 800	808 923	808 923	895 711	927 061	957 654
Other Expenditure	551 314	592 274	579 140	744 787	693 206	693 206	608 597	626 504	643 980
Total Repairs and Maintenance Expenditure	1 195 917	1 412 290	1 302 647	1 544 692	1 513 235	1 513 235	1 513 028	1 562 590	1 610 957

Table 78: MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

R thousand	Description	Vote 1 - City Planning and Development	Vote 2 - Corporate & Shared Services	Vote 3 - Economic Development	Vote 4 - Emergency Services	Vote 5 - Environmental Management	Vote 6 - Financial Services	Vote 7 - Housing & Human Settlement	Vote 8 - Group Information & Communication Technology	Vote 9 - Metro Police Services	Vote 10 - Office of the City Manager	Vote 11 - Service Delivery and Transformation Management	Vote 12 - Water and Sanitation Department	Vote 13 - Energy and Electricity Department	Vote 14 - Transport	Vote 15 - Other Votes	Total
	Revenue By Source																
	Property rates	-	-	-	-	-	5 236 387	-	-	-	-	-	-	-	-	-	5 236 387
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	10 471 749	-	-	10 471 749
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	3 169 195	-	-	-	3 169 195
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	748 908	-	-	-	748 908
	Service charges - refuse revenue	-	-	-	-	(28 593)	-	-	-	-	-	1 124 372	-	-	-	-	1 095 779
	Service charges - other	-	-	-	-	-	-	-	-	-	-	53 195	53 064	46 322	-	-	152 581
	Rental of facilities and equipment	-	56 052	-	-	14 742	-	915	-	3	-	22 386	33	-	14 981	-	109 112
	Interest earned - external investments	-	-	-	-	1 087	66 654	-	-	-	-	-	-	-	-	2 034	69 774
	Interest earned - outstanding debtors	-	-	-	-	-	71 266	-	-	-	-	13 830	47 587	49 367	-	-	182 050
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	133	-	-	22	1	-	-	-	195 804	-	521	-	210	-	-	196 691
	Licences and permits	-	-	2 000	-	-	-	-	-	-	-	55 680	-	-	-	-	57 680
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other revenue	89 839	46 456	-	10 980	152 745	20 462	-	17	6 542	-	128 083	12 871	115 995	56 542	174 718	815 250
	Transfers recognised - operational	39 702	-	31 143	59 687	-	3 054 164	12 831	-	-	-	42 978	-	-	161 000	18 201	3 419 706
	Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue (excluding capital transfers and contributions)	129 674	102 508	33 143	70 689	139 983	8 448 933	13 746	17	202 349	-	1 441 046	4 031 658	10 683 843	232 523	194 952	25 724 863
	Expenditure By Type																
	Employee related costs	213 969	289 464	48 110	534 425	157 801	443 072	42 847	57 370	1 271 382	68 315	2 665 576	162 753	137 742	234 294	590 117	6 917 257
	Remuneration of councillors	981	981	-	4 500	993	42 796	-	-	82 707	-	73 612	263 211	550 997	981	103 903	1 117 449
	Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	1 018 116
	Depreciation & asset impairment	9 133	19 082	3 745	17 043	73 710	187 882	57 873	98 413	23 060	2 016	106 602	145 648	207 782	196 870	37 974	1 186 841
	Finance charges	1 709	8 765	1 516	5 897	68 572	165 477	77 848	34 968	11 521	3 036	37 438	210 565	208 550	163 195	30 144	1 029 202
	Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	1 808 426	6 804 972	-	-	8 613 398
	Other materials	1 078	125 061	189	1 457	2 655	11 399	242	668	5 302	302	100 341	17 572	928	74 327	7 575	349 093
	Contracted services	6 188	24 274	133 697	659	8 518	7 079	101 002	76 428	307 699	50 348	888 988	111 296	168 243	7 725	47 613	1 939 756
	Transfers and grants	-	-	54 150	-	-	24 208	8 000	-	-	-	-	172 940	-	-	-	259 298
	Other expenditure	71 371	841 042	92 818	12 022	45 757	582 499	50 616	265 903	87 113	140 047	560 312	22 186	56 640	300 512	586 500	3 715 237
	Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	304 449	1 308 669	334 225	576 004	358 187	1 465 401	339 409	533 650	1 789 763	264 063	4 432 871	2 914 596	8 136 834	978 004	1 403 824	25 139 948
	Surplus/(Deficit)	(174 774)	(1 206 161)	(301 082)	(505 314)	(218 203)	6 983 531	(325 663)	(533 632)	(1 587 419)	(264 063)	(2 991 825)	1 117 062	2 546 008	(745 481)	(1 208 872)	584 915
	Transfers recognised - capital	-	-	-	-	-	250	670 500	1 773	-	250 000	-	80 000	157 000	1 253 085	40 551	2 463 160
	Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	(174 774)	(1 206 161)	(301 082)	(505 314)	(218 203)	6 983 781	344 837	(531 859)	(1 587 419)	(14 063)	(2 991 825)	1 197 062	2 703 808	507 804	(1 188 321)	3 038 075

Table 79: MBRR SA2 - Consolidated Matrix Financial Performance Budget (revenue source/expenditure type and department)

Description	Vote 1 - City Planning and Development	Vote 2 - Corporate & Shared Services	Vote 3 - Economic Development	Vote 4 - Emergency Services	Vote 5 - Environmental Management	Vote 6 - Group Financial Services	Vote 7 - Housing & Human Settlement	Vote 8 - Group Information & Communication Technology	Vote 9 - Metro Police Services	Vote 10 - Office of the City Manager	Vote 11 - Service Delivery and Transformation Management	Vote 12 - Water and Sanitation Department	Vote 13 - Energy and Electricity Department	Vote 14 - Transport	Vote 15 - Other Votes	Total
Revenue By Source																
Property rates	-	-	-	-	-	5 236 387	-	-	-	-	-	-	-	-	-	5 236 387
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	10 471 749	-	-	10 471 749
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	3 386 947	-	-	-	3 386 947
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	806 647	-	-	-	806 647
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	1 124 372	-	-	-	-	1 095 779
Service charges - other	-	-	-	-	(28 593)	-	-	-	-	-	53 195	53 064	46 322	-	-	152 581
Rental of facilities and equipment	-	56 052	-	-	14 742	-	4 710	-	-	-	22 386	33	-	14 981	-	112 907
Interest earned - external investments	-	-	176	-	1 087	66 654	-	-	3	-	-	650	-	-	2 034	70 600
Interest earned - outstanding debtors	-	-	-	-	-	71 266	64	-	-	-	13 630	81 811	49 367	-	-	216 338
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	133	-	-	-	-	-	-	-	195 804	-	521	-	210	-	-	196 691
Licences and permits	-	-	2 000	-	-	-	-	-	-	-	55 680	-	-	-	-	57 680
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	89 839	46 456	54 150	10 980	152 745	20 462	113	17	6 542	-	128 083	185 811	115 995	56 542	174 718	1 042 453
Transfers recognised - operational	39 702	-	34 064	59 687	-	3 054 164	36 276	-	-	-	42 978	3 000	-	161 000	18 201	3 449 071
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	129 674	102 508	90 390	70 689	139 983	8 448 933	41 162	17	202 349	-	1 441 046	4 517 964	10 683 643	232 523	194 952	26 295 831
Expenditure By Type																
Employee related costs	213 969	289 464	79 824	534 425	157 801	443 072	48 792	57 370	1 271 382	68 315	2 665 576	266 364	137 742	234 284	580 117	7 058 527
Remuneration of councillors	981	981	2 191	-	981	981	2 138	-	82 707	-	-	1 201	981	981	103 903	116 298
Debt impairment	-	-	-	4 500	193	42 796	681	-	-	-	73 612	307 642	550 997	100	-	1 063 228
Depreciation & asset impairment	9 133	19 082	3 745	17 043	73 710	167 882	58 212	98 413	23 060	2 016	106 602	149 148	207 782	196 870	37 974	1 190 680
Finance charges	1 709	8 765	1 516	5 897	68 572	165 477	78 132	34 968	11 321	3 036	37 438	212 165	208 550	163 195	30 144	1 031 086
Bulk purchases	-	-	70	-	-	-	-	-	-	-	-	1 808 426	6 804 972	-	-	8 613 468
Other materials	1 078	125 061	189	1 457	2 655	11 399	242	668	5 302	302	100 341	199 291	928	74 327	7 575	530 813
Contracted services	6 188	24 274	133 697	659	8 518	7 079	114 112	76 428	307 599	50 348	888 968	131 461	168 243	7 725	47 613	1 973 031
Transfers and grants	-	-	56 150	-	-	24 208	8 000	-	-	-	-	194 056	-	-	-	282 414
Other expenditure	71 371	841 042	92 818	12 022	45 757	582 499	56 577	265 603	87 113	140 047	560 312	22 166	56 640	300 512	586 500	3 721 138
Loss on disposal of PPE	-	-	21 273	-	-	-	-	-	-	-	-	109 961	-	-	-	130 234
Total Expenditure	304 449	1 308 669	391 472	576 004	358 187	1 465 401	366 826	535 650	1 789 763	264 063	4 432 871	3 400 902	8 136 834	978 004	1 403 824	25 710 916
Surplus/(Deficit)	(174 774)	(1 206 161)	(301 082)	(505 314)	(218 203)	6 983 531	(325 663)	(533 632)	(1 587 415)	(264 063)	(2 991 825)	1 117 062	2 546 808	(745 481)	(1 208 872)	584 915
Transfers recognised - capital	-	-	-	-	-	250	670 500	1 773	-	250 000	-	80 000	157 000	1 253 085	40 551	2 453 160
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(174 774)	(1 206 161)	(301 082)	(505 314)	(218 203)	6 983 781	344 837	(531 859)	(1 587 415)	(14 063)	(2 991 825)	1 197 062	2 703 808	507 604	(1 188 321)	3 038 075

Table 80: MBRR SA3 – Supporting detail to statement of financial position

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days	323 852	636 003	622 949	2 444 942	975 775	975 775	1 632 226	2 640 642	4 185 508
Other current investments > 90 days	—	—	—	—	—	—	—	—	—
Total Call investment deposits	323 852	636 003	622 949	2 444 942	975 775	975 775	1 632 226	2 640 642	4 185 508
Consumer debtors									
Consumer debtors	5 336 498	6 483 715	7 092 062	7 163 576	7 379 845	7 379 845	7 910 879	9 080 154	10 351 690
Less: Provision for debt impairment	(2 587 889)	(3 353 296)	(4 573 250)	(3 977 299)	(4 851 804)	(4 851 804)	(5 069 920)	(5 967 670)	(7 018 551)
Total Consumer debtors	2 748 609	3 130 419	2 518 812	3 186 277	2 528 040	2 528 040	2 840 959	3 112 484	3 333 139
Debt impairment provision									
Balance at the beginning of the year	1 932 890	2 587 889	3 353 296	3 811 865	4 525 609	4 525 609	4 851 804	5 069 920	5 967 670
Contributions to the provision	654 999	765 407	1 172 313	565 434	676 196	676 196	1 018 116	1 697 750	1 850 881
Bad debts written off	—	—	—	(400 000)	(350 000)	(350 000)	(800 000)	(800 000)	(800 000)
Balance at end of year	2 587 889	3 353 296	4 525 609	3 977 299	4 851 804	4 851 804	5 069 920	5 967 670	7 018 551
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	25 077 791	29 542 862	34 054 998	38 153 291	38 443 779	38 443 779	42 300 346	46 292 185	50 454 311
Leases recognised as PPE	392 780	189 360	135 105	802 704	518 107	518 107	1 457 468	2 870 578	3 282 171
Less: Accumulated depreciation	5 958 162	7 006 336	8 082 854	9 117 160	9 218 280	9 218 280	10 360 603	11 576 278	12 886 215
Total Property, plant and equipment (PPE)	19 512 410	22 725 887	26 107 250	29 838 835	29 743 606	29 743 606	33 397 210	37 586 486	40 850 268
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)	—	—	—	—	—	—	—	—	—
Current portion of long-term liabilities	475 667	619 759	520 078	792 374	538 032	538 032	586 936	709 602	863 077
Total Current liabilities - Borrowing	475 667	619 759	520 078	792 374	538 032	538 032	586 936	709 602	863 077
Trade and other payables									
Trade and other creditors	4 477 438	5 243 420	5 207 107	5 299 518	5 085 602	5 085 602	4 927 271	5 226 246	5 550 761
Unspent conditional transfers	317 811	125 330	132 498	—	13 250	13 250	—	—	—
VAT	281 845	91 975	45 916	102 371	46 835	46 835	49 551	52 276	55 047
Total Trade and other payables	5 077 093	5 460 726	5 385 522	5 401 889	5 145 687	5 145 687	4 976 822	5 278 522	5 605 808
Non current liabilities - Borrowing									
Borrowing	6 085 749	7 764 125	8 787 664	9 338 213	9 620 234	9 620 234	10 289 497	10 700 272	11 239 675
Finance leases (including PPP asset element)	180 512	13 144	210	659 011	302 274	302 274	1 176 886	2 505 822	2 807 988
Total Non current liabilities - Borrowing	6 266 261	7 777 269	8 787 874	9 997 223	9 922 508	9 922 508	11 466 383	13 206 094	14 047 662
Provisions - non-current									
Retirement benefits	1 587 377	1 755 108	1 955 901	1 840 771	2 017 738	2 017 738	2 247 424	2 485 148	2 730 718
List other major provision items									
Clearing of Alien Vegetation	25 362	26 436	44 179	29 424	46 609	46 609	49 312	52 025	54 782
Rehabilitation of Landfill Sites	184 606	210 325	373 677	263 077	442 641	442 641	514 594	589 784	668 208
Rehabilitation of Quarries	5 903	5 840	27 835	7 274	31 851	31 851	36 116	40 573	45 222
Other	—	—	—	—	—	—	—	—	—
Total Provisions - non-current	1 803 247	1 997 709	2 401 592	2 140 546	2 538 839	2 538 839	2 847 446	3 167 530	3 498 930
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	1 877 166	11 068 766	13 176 275	15 661 249	14 245 580	14 245 580	17 411 281	20 439 821	23 598 185
GRAP adjustments	347 121	273 144	—	—	—	—	—	—	—
Restated balance	2 224 287	11 341 910	13 176 275	15 661 249	14 245 580	14 245 580	17 411 281	20 439 821	23 598 185
Surplus/(Deficit)	1 981 003	1 828 830	953 322	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Appropriations to Reserves	—	5 535	115 983	177 377	130 623	130 623	130 466	130 487	130 508
Transfers from Reserves	(3 065)	—	—	(178 000)	(109 280)	(109 280)	(140 000)	(140 000)	(140 000)
Depreciation offsets	—	—	—	—	—	—	—	—	—
Other adjustments	7 354 260	—	—	—	—	—	—	—	—
Accumulated Surplus/(Deficit)	11 556 485	13 176 275	14 245 580	19 304 554	17 411 281	17 411 281	20 439 821	23 598 185	27 054 360
Reserves									
Housing Development Fund	128 851	156 443	156 443	156 443	156 443	156 443	156 443	156 443	156 443
Capital replacement	—	—	—	—	—	—	—	—	—
Self-insurance	109 653	58 164	25 021	135 415	25 644	25 644	26 110	26 597	27 105
COLD Reserve	131 649	150 012	67 172	64 189	87 892	87 892	77 892	67 892	57 892
—	—	—	—	—	—	—	—	—	—
Revaluation	—	—	—	—	—	—	—	—	—
Total Reserves	370 154	364 618	248 635	356 047	269 978	269 978	260 444	250 931	241 439
TOTAL COMMUNITY WEALTH/EQUITY	11 926 638	13 540 893	14 494 215	19 660 601	17 681 259	17 681 259	20 700 266	23 849 116	27 295 799

Table 81: MBRR SA3 – Consolidated supporting detail to budgeted financial position

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
<u>Call investment deposits</u>									
Call deposits < 90 days	323 852	636 003	622 949	2 445 442	976 275	976 275	1 632 776	2 641 247	4 186 173
Other current investments > 90 days	—	—	—	—	—	—	—	—	—
Total Call investment deposits	323 852	636 003	622 949	2 445 442	976 275	976 275	1 632 776	2 641 247	4 186 173
<u>Consumer debtors</u>									
Consumer debtors	5 679 638	6 500 164	7 108 002	7 180 967	7 394 954	7 394 954	7 927 688	9 098 566	10 371 949
<i>Less: Provision for debt impairment</i>	<i>(2 945 403)</i>	<i>(3 353 296)</i>	<i>(4 573 250)</i>	<i>(3 977 299)</i>	<i>(4 851 804)</i>	<i>(4 851 804)</i>	<i>(5 069 920)</i>	<i>(5 967 670)</i>	<i>(7 018 551)</i>
Total Consumer debtors	2 734 235	3 146 868	2 534 752	3 203 668	2 543 150	2 543 150	2 857 768	3 130 896	3 353 398
<u>Debt impairment provision</u>									
Balance at the beginning of the year	1 932 890	2 587 889	3 353 296	3 811 865	4 525 609	4 525 609	4 851 804	5 069 920	5 967 670
Contributions to the provision	654 999	765 407	1 172 313	565 434	676 196	676 196	1 018 116	1 697 750	1 850 881
Bad debts written off	—	—	—	(400 000)	(350 000)	(350 000)	(800 000)	(800 000)	(800 000)
Balance at end of year	2 587 889	3 353 296	4 525 609	3 977 299	4 851 804	4 851 804	5 069 920	5 967 670	7 018 551
<u>Property, plant and equipment (PPE)</u>									
PPE at cost/valuation (excl. finance leases)	25 108 252	29 659 172	34 198 637	38 173 097	38 460 493	38 460 493	42 331 071	46 321 964	50 483 179
Leases recognised as PPE	544 185	84 478	9 932	802 704	518 107	518 107	1 457 468	2 870 578	3 282 171
<i>Less: Accumulated depreciation</i>	<i>6 128 454</i>	<i>7 006 336</i>	<i>8 082 854</i>	<i>9 117 160</i>	<i>9 218 280</i>	<i>9 218 280</i>	<i>10 360 603</i>	<i>11 576 278</i>	<i>12 886 215</i>
Total Property, plant and equipment (PPE)	19 523 983	22 737 314	26 125 715	29 858 641	29 760 320	29 760 320	33 427 936	37 616 264	40 879 135
LIABILITIES									
<u>Current liabilities - Borrowing</u>									
Short term loans (other than bank overdraft)	—	—	—	315	315	315	315	315	315
Current portion of long-term liabilities	476 258	620 201	520 693	792 374	538 032	538 032	586 936	709 602	863 077
Total Current liabilities - Borrowing	476 258	620 201	520 693	792 690	538 347	538 347	587 251	709 917	863 393
<u>Trade and other payables</u>									
Trade and other creditors	4 532 158	5 291 937	5 264 815	5 360 630	5 149 249	5 149 249	4 992 152	5 295 384	5 624 121
Unspent conditional transfers	319 664	126 494	134 328	—	13 250	13 250	—	—	—
VAT	281 849	93 111	48 988	102 371	46 835	46 835	49 551	52 276	55 047
Total Trade and other payables	5 133 671	5 511 543	5 448 131	5 463 001	5 209 333	5 209 333	5 041 703	5 347 660	5 679 168
<u>Non current liabilities - Borrowing</u>									
Borrowing	6 093 939	7 766 930	8 790 153	9 340 386	9 622 407	9 622 407	10 291 355	10 701 814	11 240 902
Finance leases (including PPP asset element)	175 575	13 207	701	659 011	302 274	302 274	1 176 886	2 505 822	2 807 988
Total Non current liabilities - Borrowing	6 269 514	7 780 137	8 790 854	9 999 396	9 924 681	9 924 681	11 468 241	13 207 636	14 048 889
<u>Provisions - non-current</u>									
Retirement benefits	1 587 377	1 755 108	1 955 901	1 840 771	2 017 738	2 017 738	2 247 424	2 485 148	2 730 718
List other major provision items									
Clearing of Alien Vegetation	184 606	26 436	44 179	29 424	46 609	46 609	49 312	52 025	54 782
Rehabilitation of Landfill Sites	5 903	210 325	373 677	263 077	442 641	442 641	514 594	589 784	668 208
Rehabilitation of Quarries	25 362	5 840	27 835	7 274	31 851	31 851	36 116	40 573	45 222
Other	—	—	3	1 250	1 250	1 250	550	300	350
Total Provisions - non-current	1 803 247	1 997 709	2 401 595	2 141 796	2 540 089	2 540 089	2 847 996	3 167 830	3 499 280
CHANGES IN NET ASSETS									
<u>Accumulated Surplus/(Deficit)</u>									
Accumulated Surplus/(Deficit) - opening balance	1 915 999	11 073 381	13 238 924	15 702 886	14 275 550	14 275 550	17 439 150	20 475 203	23 643 154
GRAP adjustments	345 070	306 558	—	—	—	—	—	—	—
Restated balance	2 261 070	11 379 939	13 238 924	15 702 886	14 275 550	14 275 550	17 439 150	20 475 203	23 643 154
Surplus/(Deficit)	1 974 196	1 853 450	943 164	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Appropriations to Reserves	—	5 535	115 983	177 377	130 623	130 623	130 466	130 487	130 508
Transfers from Reserves	(3 065)	—	—	(178 000)	(109 280)	(109 280)	(140 000)	(140 000)	(140 000)
Depreciation offsets	—	—	—	—	—	—	—	—	—
Other adjustments	7 354 260	—	—	—	—	—	—	—	—
Accumulated Surplus/(Deficit)	11 586 460	13 238 924	14 298 071	19 346 192	17 441 251	17 441 251	20 467 690	23 633 566	27 099 329
<u>Reserves</u>									
Housing Development Fund	128 851	156 443	156 443	156 443	156 443	156 443	156 443	156 443	156 443
Capital replacement	—	—	—	—	—	—	—	—	—
Self-insurance	109 653	58 164	25 021	135 415	25 644	25 644	26 110	26 597	27 105
COVID Reserve	131 649	150 012	67 172	64 189	87 892	87 892	77 892	67 892	57 892
Revaluation	—	—	—	—	—	—	—	—	—
Total Reserves	370 154	364 618	248 635	356 047	269 978	269 978	260 444	250 931	241 439
TOTAL COMMUNITY WEALTH/EQUITY	11 956 614	13 603 542	14 546 706	19 702 239	17 711 230	17 711 230	20 728 135	23 884 497	27 340 768

Table 82: MBRR SA4 – Consolidated Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Provide sustainable services infrastructure and human settlement	11 594 166	12 138 003	13 090 860	15 425 584	15 490 659	15 490 659	16 728 669	18 122 478	19 615 852
Promote shared economic growth and job creation	28 537	22 808	0	39 590	47 644	47 644	44 531	13 106	13 270
Ensure sustainable, safer communities and integrated social development	533 431	560 720	661 129	617 767	725 496	725 496	667 276	685 264	705 121
Promote good governance and an active citizenry	49 494	40 371	35 451	78 620	202 610	202 610	58 570	40 243	35 796
Improved financial sustainability	6 574 090	6 647 743	7 219 497	7 973 119	7 927 041	7 927 041	8 581 056	9 451 414	10 356 319
Continued institutional development, transformation and innovation	141 741	174 227	268 416	804 803	717 512	717 512	215 729	217 722	228 920
Allocations to other priorities									
Total Revenue (excluding capital transfers and cont	18 921 460	19 583 872	21 275 353	24 939 484	25 110 962	25 110 962	26 295 831	28 530 226	30 955 278

Table 83: MBRR SA5 – Consolidated Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Provide sustainable services infrastructure and human settlement	12 078 270	12 708 865	14 461 820	15 203 712	15 784 425	15 784 425	16 395 045	17 945 568	19 162 502
Promote shared economic growth and job creation	437 195	536 583	693 778	870 506	1 063 846	1 063 846	836 792	865 197	894 823
Ensure sustainable, safer communities and integrated social development	2 442 324	2 634 828	3 036 809	2 839 094	3 023 942	3 023 942	3 620 842	3 709 683	3 908 380
Promote good governance and an active citizenry	1 168 765	1 490 394	1 854 597	2 613 377	2 645 948	2 645 948	2 558 313	2 621 453	2 745 579
Improved financial sustainability	1 124 192	1 465 923	1 323 221	1 426 184	1 248 214	1 248 214	1 537 362	1 934 160	2 575 899
Continued institutional development, transformation and innovation	921 174	1 044 256	1 074 672	887 082	823 342	823 342	762 562	793 227	834 554
Allocations to other priorities									
Total Expenditure	18 171 921	19 880 850	22 444 898	23 839 956	24 589 717	24 589 717	25 710 916	27 869 289	30 121 737

Table 84: MBRR SA8 – Consolidated performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>										
Credit Rating		AA3 (Stable)	AA3 (Stable)	A1-	Prime-1.za	Prime-1.za	Prime-1.za			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,2%	15,6%	6,9%	6,4%	5,9%	5,9%	6,2%	6,4%	6,7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,7%	18,3%	8,4%	7,0%	6,7%	6,7%	7,0%	7,3%	7,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	54,1%	179,1%	79,2%	97,2%	88,8%	88,8%	97,2%	88,9%	107,1%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	1693,8%	2133,8%	3535,6%	2808,4%	3676,1%	3676,1%	4403,3%	5263,4%	5818,8%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	0,8	0,9	0,7	1,1	0,8	0,8	1,0	1,2	1,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,8	0,9	0,2	0,6	0,3	0,3	0,4	0,6	0,8
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,2	0,1	0,4	0,2	0,2	0,3	0,4	0,6
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		107,5%	100,5%	106,4%	106,1%	105,3%	105,3%	92,0%	91,7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		107,5%	100,5%	106,4%	105,8%	105,1%	105,1%	91,8%	91,7%	91,8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19,0%	20,0%	16,3%	16,6%	14,3%	14,3%	15,2%	15,2%	14,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments		468,3%	384,3%	621,0%	199,0%	427,9%	427,9%	266,4%	182,3%	125,7%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	908 355 000	1 107 059 543	1 401 294 674	1 223 540 000	1 223 540 000	1 223 540 000	1 211 305 000	1 199 190 000	1 199 190 000
	Total Cost of Losses (Rand '000)	376	623	819	791	791	791	846	905	905
	% Volume (units purchased and generated less units sold)/units purchased and generated	12,1%	11,0%	14,3%	10,0%	10,0%	10,0%	10,0%	9,0%	9,0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	70 167 000	75 112 366	59 240 906	83 009 000	83 009 000	83 009 000	83 009 000	82 179 000	82 179 000
	Total Cost of Losses (Rand '000)	256	376	326	457	457	457	493	537	537
	% Volume (units purchased and generated less units sold)/units purchased and generated	25,5%	23,6%	20,7%	23,6%	23,5%	23,5%	23,1%	22,6%	22,1%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25,4%	27,2%	28,6%	26,5%	25,9%	25,9%	26,8%	26,1%	25,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	26,3%	28,6%	30,1%	27,2%	26,6%	26,6%	28,2%	27,5%	26,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6,3%	7,2%	6,1%	6,2%	6,0%	6,0%	5,8%	5,5%	5,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,0%	9,5%	9,7%	8,1%	8,2%	8,2%	8,4%	8,3%	8,2%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	6,8	21,7	25,2	35,4	35,4	35,4	24,8	23,0	24,9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24,9%	24,2%	19,9%	20,3%	17,4%	17,4%	18,1%	17,9%	17,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,7	1,1	0,5	1,5	0,7	0,7	1,0	1,4	2,0

Table 85: MBRR SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population	Census 2011	1 986	2 346	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921
Females aged 5 - 14	Census 2011	171	251	200	200	200	200	200	200	200	200
Males aged 5 - 14	Census 2011	161	236	204	204	204	204	204	204	204	204
Females aged 15 - 34	Census 2011	416	441	583	583	583	583	583	583	583	583
Males aged 15 - 34	Census 2011	391	415	603	603	603	603	603	603	603	603
Unemployment	Census 2011	306	334	345	345	345	345	345	345	345	345
Monthly household income (no. of households)											
No income	Census 2011	92 522	–	135 819	135 819	135 819	135 819	135 819	135 819	135 819	135 819
R1 - R1 600	Census 2011	185 450	–	161 342	161 342	161 342	161 342	161 342	161 342	161 342	161 342
R1 601 - R3 200	Census 2011	93 352	–	141 288	141 288	141 288	141 288	141 288	141 288	141 288	141 288
R3 201 - R6 400	Census 2011	80 288	–	121 234	121 234	121 234	121 234	121 234	121 234	121 234	121 234
R6 401 - R12 800	Census 2011	69 247	–	107 561	107 561	107 561	107 561	107 561	107 561	107 561	107 561
R12 801 - R25 600	Census 2011	52 129	–	103 004	103 004	103 004	103 004	103 004	103 004	103 004	103 004
R25 601 - R51 200	Census 2011	22 176	–	84 773	84 773	84 773	84 773	84 773	84 773	84 773	84 773
R52 201 - R102 400	Census 2011	5 839	–	41 019	41 019	41 019	41 019	41 019	41 019	41 019	41 019
R102 401 - R204 800	Census 2011	2 974	–	10 938	10 938	10 938	10 938	10 938	10 938	10 938	10 938
R204 801 - R409 600	Census 2011	2 048	–	4 558	4 558	4 558	4 558	4 558	4 558	4 558	4 558
R409 601 - R819 200	Census 2011	–	–	–	–	–	–	–	–	–	–
> R819 200	Census 2011	–	–	–	–	–	–	–	–	–	–
Unspecified											
Poverty profiles (no. of households)											
< R2 060 per household per month											
Insert description	Indigent policy	See Note	See Note	See Note	See Note	See Note	See Note	See Note	See Note	See Note	See Note
Household/demographics (000)											
Number of people in municipal area	Census 2011	1 986	2 346	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921
Number of poor people in municipal area	Census 2011	1 986	2 346	2 921	2 921	2 921	2 921	2 921	1 325	1 325	2 921
Number of households in municipal area	Census 2011	606	687	912	912	912	912	912	912	912	912
Number of poor households in municipal area	Census 2011	371	–	413	413	413	413	413	413	413	413
Definition of poor household (R per month)	Census 2011	–	–	–	2 100	2 280	2 520	2 740	2 860	2 980	3 100
Housing statistics											
Formal	Census 2011	455 731	486 141	735 231	735 231	735 231	735 231	735 231	735 231	735 231	735 231
Informal	Census 2011	150 294	200 499	176 305	176 305	176 305	176 305	176 305	176 305	176 305	176 305
Total number of households		606 025	686 640	911 536	911 536	911 536	911 536	911 536	911 536	911 536	911 536
Dwellings provided by municipality		–	–	–	–	–	–	–	–	–	–
Dwellings provided by province/s		–	–	–	–	–	–	–	–	–	–
Dwellings provided by private sector		–	–	–	–	–	–	–	–	–	–
Total new housing dwellings		–	–	–	–	–	–	–	–	–	–
Economic											
Inflation/inflation outlook (CPIX)					5,5%	5,9%	5,1%	6,2%	5,8%	5,5%	5,3%
Interest rate - borrowing					10,5%	9,0%	9,0%	9,0%	10,5%	10,5%	10,5%
Interest rate - investment					8,0%	8,0%	8,0%	8,0%	8,0%	8,0%	8,0%
Remuneration increases					7,5%	6,5%	6,9%	6,8%	5,8%	6,4%	6,4%
Consumption growth (electricity)					0,0%	0,5%	0,0%	0,0%	-2,7%	0,0%	0,0%
Consumption growth (water)					0,0%	3,0%	0,0%	1,5%	0,5%	0,0%	0,0%
Collection rates											
Property tax/service charges					94,0%	94,0%	94,0%	94,0%	92,0%	92,0%	92,0%
Rental of facilities & equipment					100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Interest - external investments					100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Interest - debtors					50,0%	50,0%	50,0%	50,0%	50,0%	50,0%	50,0%
Revenue from agency services					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

**Table 85: MBRR SA9 – Social, economic and demographic statistics and assumptions
(continued)**

Total municipal services		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	750 999	838 090	849 070	857 190	812 732	812 732	822 577	822 577	822 577
	Piped water inside yard (but not in dwelling)	66 465	—	—	—	—	—	—	—	—
	Using public tap (at least min.service level)	4 362	60 800	61 586	60 856	67 709	67 709	62 786	62 786	62 786
	Other water supply (at least min.service level)	—	—	28 144	30 144	31 095	31 095	26 173	26 173	26 173
	Minimum Service Level and Above sub-total	821 826	898 890	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (< min.service level)	9 214	30 880	—	—	—	—	—	—	—
	No water supply	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	9 214	30 880	—	—	—	—	—	—	—
	Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	638 552	758 260	762 450	767 450	723 935	723 935	733 780	733 780	733 780
	Flush toilet (with septic tank)	11 755	—	—	—	—	—	—	—	—
	Chemical toilet	14 158	—	—	—	—	—	1 700	1 700	1 700
	Pit toilet (ventilated)	132 171	159 920	176 350	180 740	158 965	158 965	176 056	176 056	176 056
	Other toilet provisions (> min.service level)	27 285	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	823 921	918 180	938 800	948 190	882 900	882 900	911 536	911 536	911 536
	Bucket toilet	—	—	—	—	9 071	9 071	—	—	—
	Other toilet provisions (< min.service level)	—	—	—	—	7 589	7 589	—	—	—
	No toilet provisions	7 119	11 590	—	—	11 976	11 976	—	—	—
	Below Minimum Service Level sub-total	7 119	11 590	—	—	28 636	28 636	—	—	—
	Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Energy:									
	Electricity (at least min.service level)	601 125	665 330	831 780	852 980	807 179	807 179	828 300	828 300	828 300
	Electricity - prepaid (min.service level)	175 290	214 440	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	776 415	879 770	831 780	852 980	807 179	807 179	828 300	828 300	828 300
	Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
	Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
	Other energy sources	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
	Below Minimum Service Level sub-total	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
	Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Refuse:									
	Removed at least once a week	717 091	798 290	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Minimum Service Level and Above sub-total	717 091	798 290	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Removed less frequently than once a week	51 807	—	—	—	—	—	—	—	—
	Using communal refuse dump	4 609	131 480	—	—	—	—	—	—	—
	Using own refuse dump	44 199	—	—	—	—	—	—	—	—
	Other rubbish disposal	437	—	—	—	—	—	—	—	—
	No rubbish disposal	12 897	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	113 949	131 480	—	—	—	—	—	—	—
	Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
Municipal in-house services		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	664 933	787 740	660 048	806 840	726 672	726 672	738 775	738 775	738 775
	Piped water inside yard (but not in dwelling)	66 465	—	—	—	—	—	—	—	—
	Using public tap (at least min.service level)	4 362	60 800	61 586	60 856	62 786	62 786	62 786	62 786	62 786
	Other water supply (at least min.service level)	—	—	28 144	30 144	26 173	26 173	26 173	26 173	26 173
	Minimum Service Level and Above sub-total	735 760	848 540	749 778	897 840	815 631	815 631	827 734	827 734	827 734
	Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (< min.service level)	9 214	30 880	—	—	—	—	—	—	—
	No water supply	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	9 214	30 880	—	—	—	—	—	—	—
	Total number of households	744 974	879 420	749 778	897 840	815 631	815 631	827 734	827 734	827 734
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	638 552	758 260	762 450	775 840	723 935	723 935	733 780	733 780	733 780
	Flush toilet (with septic tank)	11 755	—	—	—	—	—	—	—	—
	Chemical toilet	14 158	—	—	—	—	—	1 700	1 700	1 700
	Pit toilet (ventilated)	132 171	159 920	176 350	172 350	158 965	158 965	176 056	176 056	176 056
	Other toilet provisions (> min.service level)	27 285	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	823 921	918 180	938 800	948 190	882 900	882 900	911 536	911 536	911 536
	Bucket toilet	—	—	—	—	9 071	9 071	—	—	—
	Other toilet provisions (< min.service level)	—	—	—	—	7 589	7 589	—	—	—
	No toilet provisions	7 119	11 590	—	—	11 976	11 976	—	—	—
	Below Minimum Service Level sub-total	7 119	11 590	—	—	28 636	28 636	—	—	—
	Total number of households	831 040	929 770	938 800	948 190	911 536	911 536	911 536	911 536	911 536
	Energy:									
	Electricity (at least min.service level)	601 125	665 330	641 200	657 648	695 594	695 594	715 262	715 262	715 262
	Electricity - prepaid (min.service level)	175 290	214 440	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	776 415	879 770	641 200	657 648	695 594	695 594	715 262	715 262	715 262
	Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
	Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
	Other energy sources	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
	Below Minimum Service Level sub-total	54 625	50 000	107 020	95 210	104 357	104 357	83 236	83 236	83 236
	Total number of households	831 040	929 770	748 220	752 858	799 951	799 951	798 498	798 498	798 498
	Refuse:									
	Removed at least once a week	717 091	798 290	611 300	641 000	911 536	911 536	911 536	911 536	911 536
	Minimum Service Level and Above sub-total	717 091	798 290	611 300	641 000	911 536	911 536	911 536	911 536	911 536
	Removed less frequently than once a week	51 807	—	—	—	—	—	—	—	—
	Using communal refuse dump	4 609	131 480	120 320	92 320	—	—	—	—	—
	Using own refuse dump	44 199	—	—	—	—	—	—	—	—
	Other rubbish disposal	437	—	—	—	—	—	—	—	—
	No rubbish disposal	12 897	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	113 949	131 480	120 320	92 320	—	—	—	—	—
	Total number of households	831 040	929 770	731 620	733 320	911 536	911 536	911 536	911 536	911 536

Table 85: MBRR SA9 – Social, economic and demographic statistics and assumptions
(continued)

Municipal entity services		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Sandspruit	Household service targets (000)									
	Water:									
	Piped water inside dwelling	49 374	50 350	50 350	50 350	50 000	50 000	50 000	50 000	50 000
	Piped water inside yard (but not in dwelling)	—	—	—	—	—	—	—	—	—
	Using public tap (at least min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (at least min.service level)	—	—	—	—	—	—	33 802	33 802	33 802
	Minimum Service Level and Above sub-total	49 374	50 350	50 350	50 350	50 000	50 000	83 802	83 802	83 802
	Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (< min.service level)	—	—	—	—	—	—	—	—	—
	No water supply	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	49 374	50 350	50 350	50 350	50 000	50 000	83 802	83 802	83 802
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	—	—	—	—	—	—	—	—	—
Name of municipal entity	Flush toilet (with septic tank)	—	—	—	—	—	—	—	—	—
	Chemical toilet	—	—	—	—	—	—	—	—	—
	Pit toilet (ventilated)	—	—	—	—	—	—	—	—	—
	Other toilet provisions (> min.service level)	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
	Bucket toilet	—	—	—	—	—	—	—	—	—
	Other toilet provisions (< min.service level)	—	—	—	—	—	—	—	—	—
	No toilet provisions	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	—	—	—	—	—	—	—
	Energy:									
	Electricity (at least min.service level)	—	—	—	—	—	—	—	—	—
	Electricity - prepaid (min.service level)	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
Name of municipal entity	Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
	Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
	Other energy sources	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	—	—	—	—	—	—	—
	Refuse:									
	Removed at least once a week	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
	Removed less frequently than once a week	—	—	—	—	—	—	—	—	—
	Using communal refuse dump	—	—	—	—	—	—	—	—	—
	Using own refuse dump	—	—	—	—	—	—	—	—	—
	Other rubbish disposal	—	—	—	—	—	—	—	—	—
	No rubbish disposal	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	—	—	—	—	—	—	—
Services provided by 'external mechanisms'		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Magalies water	Household service targets (000)									
	Water:									
	Piped water inside dwelling	36 692	—	—	—	—	—	—	—	—
	Piped water inside yard (but not in dwelling)	—	—	—	—	—	—	—	—	—
	Using public tap (at least min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (at least min.service level)	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	36 692	—	—	—	—	—	—	—	—
	Using public tap (< min.service level)	—	—	—	—	—	—	—	—	—
	Other water supply (< min.service level)	—	—	—	—	—	—	—	—	—
	No water supply	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	36 692	—	—	—	—	—	—	—	—
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	—	—	—	—	—	—	—	—	—
Names of service providers	Flush toilet (with septic tank)	—	—	—	—	—	—	—	—	—
	Chemical toilet	—	—	—	—	—	—	—	—	—
	Pit toilet (ventilated)	—	—	—	—	—	—	—	—	—
	Other toilet provisions (> min.service level)	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
	Bucket toilet	—	—	—	—	—	—	—	—	—
	Other toilet provisions (< min.service level)	—	—	—	—	—	—	—	—	—
	No toilet provisions	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	—	—	—	—	—	—	—
	Energy:									
	Electricity (at least min.service level)	—	—	190 580	195 332	111 585	111 585	113 038	113 038	113 038
	Electricity - prepaid (min.service level)	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	190 580	195 332	111 585	111 585	113 038	113 038	113 038
ESKOM	Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
	Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
	Other energy sources	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	190 580	195 332	111 585	111 585	113 038	113 038	113 038
	Refuse:									
	Removed at least once a week	—	—	—	—	—	—	—	—	—
	Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
	Removed less frequently than once a week	—	—	—	—	—	—	—	—	—
	Using communal refuse dump	—	—	—	—	—	—	—	—	—
	Using own refuse dump	—	—	—	—	—	—	—	—	—
	Other rubbish disposal	—	—	—	—	—	—	—	—	—
	No rubbish disposal	—	—	—	—	—	—	—	—	—
	Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
	Total number of households	—	—	—	—	—	—	—	—	—

Table 86: MBRR SA10 – Consolidated funding measurement

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	967 778	1 376 971	847 816	2 693 236	1 203 476	1 203 476	1 873 900	2 904 557	4 474 421
Cash + investments at the yr end less applications - R'000	18(1)b	(1 647 838)	(1 073 770)	(2 240 949)	276 492	(1 501 757)	(1 501 757)	(735 346)	(92 631)	911 093
Cash year end/monthly employee/supplier payments	18(1)b	0,7	1,1	0,5	1,5	0,7	0,7	1,0	1,4	2,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	1 974 196	1 854 568	945 127	3 643 928	3 144 357	3 144 357	3 038 075	3 167 876	3 465 667
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	5,6%	1,1%	9,9%	(5,5%)	(6,0%)	2,4%	2,8%	2,9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	91,1%	92,8%	97,0%	94,7%	94,6%	94,6%	91,3%	91,2%	91,3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	6,5%	6,1%	8,4%	3,4%	3,9%	3,9%	5,0%	7,6%	7,6%
Capital payments % of capital expenditure	18(1)c;19	150,0%	99,5%	108,6%	96,3%	97,3%	97,3%	98,1%	98,3%	98,3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	54,1%	172,7%	75,7%	92,4%	85,0%	85,0%	85,5%	80,8%	98,0%
Grants % of Gov't. legislated/gazetted allocations	18(1)a							104,3%	104,1%	103,9%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	8,8%	(12,1%)	19,3%	(13,8%)	(13,8%)	11,6%	7,9%	6,9%
Long term receivables % change - incr(decr)	18(1)a	N.A.	10,6%	3,8%	33,1%	(4,7%)	(4,7%)	17,5%	7,4%	8,1%
R&M % of Property Plant & Equipment	20(1)(vi)	6,1%	6,2%	5,0%	5,2%	5,1%	5,1%	4,5%	4,2%	3,9%
Asset renewal % of capital budget	20(1)(vi)	66,3%	52,8%	51,9%	51,9%	50,8%	50,8%	43,1%	43,8%	45,7%

Table 87: Supporting SA11 – Property rates summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:									
Date of valuation:	01/07/2007	01/07/2007	01/07/2007	01/07/2013					
Financial year valuation used	2008/09	2008/09	2008/09	2013/14			2013/14		
Municipal by-law s 6 in place? (Y/N)									
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)									
No. of assistant valuers (FTE)									
No. of data collectors (FTE)									
No. of internal valuers (FTE)									
No. of external valuers (FTE)									
No. of additional valuers (FTE)									
Valuation appeal board established? (Y/N)									
Implementation time of new valuation roll (mths)									
No. of properties				603 064	603 064	603 064	624 652	–	–
No. of sectional title values				138 331	138 331	138 331	140 484	–	–
No. of unreasonably difficult properties s7(2)				–	–	–	–	–	–
No. of supplementary valuations				74 496	74 496	74 496	–	–	–
No. of valuation roll amendments				–	–	–	–	–	–
No. of objections by rate payers				–	3 475	3 475	–	–	–
No. of appeals by rate payers				3 475	97	97	–	–	–
No. of successful objections				97	–	–	–	–	–
No. of successful objections > 10%				–	–	–	–	–	–
Supplementary valuation				–	–	–	–	–	–
Public service infrastructure value (Rm)				–	–	–	–	–	–
Municipality owned property value (Rm)				–	–	–	–	–	–
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)				609	609	609	628	–	–
Valuation reductions-nature reserves/park (Rm)				–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)				–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)				7 937	7 937	7 937	8 105	–	–
Valuation reductions-public worship (Rm)				3 323	3 323	3 323	3 477	–	–
Valuation reductions-other (Rm)				32 493	32 493	32 493	33 482	–	–
Total valuation reductions:	–	–	–	44 362	44 362	44 362	45 692	–	–
Total value used for rating (Rm)				338 335	338 335	338 335	339 833	–	–
Total land value (Rm)				8 792	8 792	8 792	–	–	–
Total value of improvements (Rm)				–	–	–	–	–	–
Total market value (Rm)				329 424	329 424	329 424	339 833	–	–
Rating:									
Residential rate used to determine rate for other categories? (Y/N)									
Differential rates used? (Y/N)									
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)									
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)									
Fixed amount minimum value (R'000)									
Non-residential prescribed ratio s19? (%)									
Rate revenue:									
Rate revenue budget (R'000)				4 888 154	4 888 154	4 888 154	5 236 387	5 763 026	6 342 328
Rate revenue expected to collect (R'000)				4 643 746	4 692 627	4 692 627	4 817 476	5 301 984	5 834 941
Expected cash collection rate (%)				95,0%	96,0%	96,0%	92,0%	92,0%	92,0%
Special rating areas (R'000)				–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)				–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)				–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)				–	–	–	–	–	–
Rebates, exemptions - other (R'000)				–	–	–	–	–	–
Phase-in reductions/discounts (R'000)				–	–	–	–	–	–
Total rebates, exemptns, reductns, discs (R'000)	–	–	–	–	–	–	–	–	–

Table 88: Supporting SA12a – Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Current Year 2014/15																
Valuation:																
No. of properties	524 391	3 065	10 728	17 930	1 414	17 863	2 804	251	-	24 573	1	-	1	-	32	21
No. of sectional title property values	135 262	531	2 514	23	-	1	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	74 496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	3 475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)	Market	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)	Land & improved	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?	Variable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	609	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	7 937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	3 323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	32 493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																
Total value used for rating (Rm)	231 975	9 254	52 054	21 462	13 364	-	609	330	-	8 792	0	-	9	-	442	42
Total land value (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	8 792	N/A	-	-	-	N/A	N/A
Total value of improvements (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	N/A	-	-	-	N/A	N/A
Total market value (Rm)	231 975	9 254	52 054	21 442	4 794	-	609	23	-	8 792	0	-	-	-	437	42
Ratios:																
Average rate	0,009380	0,028300	0,028300	0,002350	0,028300	-	-	0,070750	-	0,060860	-	-	-	-	0,002350	0,009380
Rate revenue budget (R '000)	2 715 930	261 924	1 473 291	50 388	365 907	-	-	23 367	-	535 129	-	-	-	-	1 039	1 179
Rate revenue expected to collect (R'000)	2 067 133	248 828	1 399 626	47 869	347 611	-	-	22 199	-	508 373	-	-	-	-	987	1 120
Expected cash collection rate (%)	95,0%	95,0%	95,0%	95,0%	95,0%	0,0%	0,0%	95,0%	0,0%	95,0%	0,0%	0,0%	0,0%	0,0%	95,0%	95,0%
Special rating areas (R'000)																
Rebates, ex emptions - indigent (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - bona fide farm. (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - other (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, ex emptions, discounts (R'000)																

Table 89: Supporting SA12b – Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2015/16																
Valuation:																
No. of properties	540 357	3 115	10 969	18 097	686	23 020	2 824	294	-	24 481	727	-	31	-	31	20
No. of sectional title property values	137 188	539	2 719	37	-	1	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)	Market	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)	Land & improved	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?	Variable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	628	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	8 105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	3 477	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	33 482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																
Total value used for rating (Rm)	232 464	9 456	54 635	21 273	4 783	-	-	-	-	8 161	8 617	-	-	-	437	6
Total land value (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	-	-	-	N/A	N/A
Total value of improvements (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	-	-	-	N/A	N/A
Total market value (Rm)	232 464	9 456	54 635	21 273	4 783	-	-	-	-	8 161	8 617	-	-	-	437	6
Rating:																
Average rate	0,010130	0,030564	0,030564	0,002538	0,030564	-	-	-	-	0,065729	-	-	-	-	0,002538	0,010130
Rate revenue budget (R'000)	2 628 965	276 691	1 624 363	51 541	139 971	-	-	-	-	513 634	-	-	-	-	1 059	164
Rate revenue expected to collect (R'000)	2 418 648	254 555	1 494 414	47 417	128 773	-	-	-	-	472 543	-	-	-	-	974	151
Expected cash collection rate (%)	92,0%	92,0%	92,0%	92,0%	92,0%	0,0%	0,0%	0,0%	0,0%	92,0%	0,0%	0,0%	0,0%	0,0%	92,0%	92,0%
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)																

Table 90: Supporting SA13(a) – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)								
Residential properties	R15 000 impermissible value plus R60 000	0,0121	0,0135	0,0085	0,0094	0,0101	0,0111	0,0123
Residential properties - vacant land		0,0537	0,0601	0,0553	0,0609	0,0657	0,0723	0,0795
Formal/informal settlements		-	-	-	-	-	-	-
Small holdings		0,0020	0,0022	0,0021	0,0024	0,0025	0,0028	0,0031
Farm properties - used		0,0020	0,0022	0,0021	0,0024	0,0025	0,0028	0,0031
Farm properties - not used		0,0121	0,0135	0,0085	0,0094	0,0101	0,0111	0,0123
Industrial properties		0,0242	0,0271	0,0257	0,0283	0,0306	0,0336	0,0370
Business and commercial properties		0,0242	0,0271	0,0257	0,0283	0,0306	0,0336	0,0370
Communal land - residential		-	-	-	-	-	-	-
Communal land - small holdings		-	-	-	-	-	-	-
Communal land - farm property		-	-	-	-	-	-	-
Communal land - business and commercial		-	-	-	-	-	-	-
Communal land - other		-	-	-	-	-	-	-
State-owned properties		0,0242	0,0271	0,0257	0,0283	0,0306	0,0336	0,0370
Municipal properties		-	-	-	-	-	-	-
Public service infrastructure		-	-	-	-	-	-	-
Privately owned towns serviced by the owner		0,0121	0,0135	0,0085	0,0094	0,0101	0,0111	0,0123
State trust land		-	-	-	-	-	-	-
Restitution and redistribution properties		-	-	-	-	-	-	-
Protected areas		-	-	-	-	-	-	-
National monuments properties		-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		35 000	35 000	60 000	60 000	60 000	60 000	60 000
Indigent rebate or exemption	Note 1	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption	Note 2	-	-	-	-	-	-	-
Temporary relief rebate or exemption		-	-	-	-	-	-	-
Bona fide farmers rebate or exemption	Legislative rate ratio of 1 : 0.25 applies	-	-	-	-	-	-	-
Other rebates or exemptions	Note 3	-	-	-	-	-	-	-
Water tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
Water usage - flat rate tariff (c/k)		-	-	-	-	-	-	-
Water usage - life line tariff		-	-	-	-	-	-	-
Water usage - Block 1 (c/k)	0 to 6 kl per 30 day period (200 l a day)	512	563	619	681	773	842	918
Water usage - Block 2 (c/k)	7 to 12 kl per 30 day period	731	804	884	972	1 103	1 203	1 311
Water usage - Block 3 (c/k)	13 to 18 kl per 30 day period	959	1 055	1 161	1 277	1 449	1 580	1 722
Water usage - Block 4 (c/k)	19 kl to 24 kl per 30 day period	1 110	1 221	1 343	1 477	1 676	1 827	1 992
Water usage - Block 5 (c/k)	25 to 30 kl per 30 day period	1 268	1 395	1 535	1 689	1 917	2 090	2 278
Water usage - Block 6 (c/k)	31 to 42 kl per 30 day period	1 371	1 508	1 659	1 825	2 071	2 258	2 461
Water usage - Block 7 (c/k)	43 to 72 kl per 30 day period	1 467	1 614	1 775	1 953	2 217	2 416	2 634
Water usage - Block 8 (c/k)	More than 72 kl per 30 day period	1 571	1 728	1 901	2 091	2 373	2 587	2 820
Other		-	-	-	-	-	-	-
Waste water tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
Waste water - flat rate tariff (c/k)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/k)	0 to 6 kl per 30 day period	372	417	460	506	552	602	656
Volumetric charge - Block 2 (c/k)	7 to 12 kl per 30 day period	503	564	621	683	744	811	884
Volumetric charge - Block 3 (c/k)	13 to 18 kl per 30 day period	650	728	801	881	960	1 046	1 141
Volumetric charge - Block 4 (c/k)	19 to 24 kl per 30 day period	650	728	801	881	960	1 046	1 141
Volumetric charge - Block 5 (c/k)	25 to 30 kl per 30 day period	650	728	801	881	960	1 046	1 141
Volumetric charge - Block 6 (c/k)	31 to 42 kl per 30 day period	650	728	801	881	960	1 046	1 141
Volumetric charge - Block 7 (c/k)	43 to 72 kl per 30 day period	650	728	801	881	960	1 046	1 141
Other	More than 72 kl per 30 day period	-	-	-	-	-	-	-
Electricity tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
FBE		-	-	-	-	-	-	-
Life-line tariff - meter	100 kWh per registered indigent household (per month)	-	-	-	-	-	-	-
Life-line tariff - prepaid		-	-	-	-	-	-	-
Fiat rate tariff - meter (c/kwh)		93	-	-	-	-	-	-
Fiat rate tariff - prepaid(c/kwh)		88	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		88	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)	1 - 100 kWh	110	107	113	113	122	132	142
Meter - IBT Block 3 (c/kwh)	101 - 400 kWh	116	119	127	127	142	153	165
Meter - IBT Block 4 (c/kwh)	401 - 650 kWh	121	126	134	136	155	167	180
Meter - IBT Block 5 (c/kwh)	>650 kWh	128	133	142	144	165	178	193
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)	1 - 100 kWh	97	102	107	113	122	132	142
Prepaid - IBT Block 3 (c/kwh)	101 - 400 kWh	103	114	121	129	142	153	165
Prepaid - IBT Block 4 (c/kwh)	401 - 650 kWh	108	120	128	138	155	167	180
Prepaid - IBT Block 5 (c/kwh)	>650 kWh	116	128	137	147	165	178	193
Other	(fill in thresholds)	-	-	-	-	-	-	-
Waste management tariffs								
Domestic								
Street cleaning charge		-	-	-	-	-	-	-
Basic charge/fix ed fee	Tariff per litre per month or part of a month	0,20	0,25	0,31	0,39	0,45	0,49	0,54
80l bin - once a week	Not applicable	-	-	-	-	-	-	-
250l bin - once a week	85l bin - once a week	0,20	0,25	0,31	0,39	0,45	0,49	0,54

Notes:

1. No charge
2. Forty to Fifty percent
3. The 35% rebate was replaced by a lower tariff in the 2014/15 MTREF

Table 91: Supporting SA13(b) – Service tariffs by category – explanatory

Description	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Exemptions, reductions and rebates (Rands)								
<i>R15 000 threshold rebate</i>		-	-	-	-	-	-	-
<i>General residential rebate</i>		15 000	15 000	15 000	15 000	15 000	15 000	15 000
<i>Indigent rebate or exemption</i>	Note 1	35 000	35 000	60 000	60 000	60 000	60 000	60 000
<i>Pensioners/social grants rebate or exemption</i>	Note 2	-	-	-	-	-	-	-
<i>Temporary relief rebate or exemption</i>		-	-	-	-	-	-	-
<i>Bona fide farmers rebate or exemption</i>	<i>Legislative rate ratio of 1 : 0.25 applies</i>	-	-	-	-	-	-	-
<i>Other rebates or exemptions</i>	Note 3	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Water tariffs								
<i>This tariffs are applicable to a conventional metering, prepaid yard metering, assumed and shared consumption billing. This tariffs is applicable to a consumer in a dwelling-house for water consumed since the previous meter reading.</i>	<i>0 to 6 kl per 30 day period (200 l a day)</i>	512	563	619	681	773	842	918
	<i>7 to 12 kl per 30 day period</i>	731	804	884	972	1 103	1 203	1 311
	<i>13 to 18 kl per 30 day period</i>	959	1 055	1 161	1 277	1 449	1 580	1 722
	<i>19 kl to 24 kl per 30 day period</i>	1 110	1 221	1 343	1 477	1 676	1 827	1 992
	<i>25 to 30 kl per 30 day period</i>	1 268	1 395	1 535	1 689	1 917	2 090	2 278
	<i>31 to 42 kl per 30 day period</i>	1 371	1 508	1 659	1 825	2 071	2 258	2 461
	<i>43 to 72 kl per 30 day period</i>	1 467	1 614	1 775	1 953	2 217	2 416	2 634
	<i>More than 72 kl per 30 day period</i>	1 571	1 728	1 901	2 091	2 373	2 587	2 820
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Waste water tariffs								
<i>This tariffs are applicable all consumers in a dwelling-house supplied with water and that discharge waste water into the municipality's sewer system. The quantity of wastewater discharged since the previous water meter reading is calculated as a % of water supplied.</i>	<i>0 to 6 kl per 30 day period (98%)</i>	372	417	460	506	552	602	656
	<i>7 to 12 kl per 30 day period (90%)</i>	503	564	621	683	744	811	884
	<i>13 to 18 kl per 30 day period (75%)</i>	650	728	801	881	960	1 046	1 141
	<i>19 to 24 kl per 30 day period (60%)</i>	650	728	801	881	960	1 046	1 141
	<i>25 to 30 kl per 30 day period (52%)</i>	650	728	801	881	960	1 046	1 141
	<i>31 to 42 kl per 30 day period (10%)</i>	650	728	801	881	960	1 046	1 141
	<i>More than 72 kl per 30 day period (1%)</i>	650	728	801	881	960	1 046	1 141
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Electricity tariffs								
<i>For a connection with a conventional meter, energy consumed since the previous meter reading is charged for the month or part of a month, and for a prepaid meter the energy charged for all kWh purchased in a calendar month.</i>		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<i>Flat rate tariff - meter/prepaid (c/kwh)</i>		-	-	-	-	-	-	-
<i>Meter - IBT Block 1 (c/kwh)</i>	<i>1 - 100 kWh</i>	97	102	107	113	122	132	142
<i>Meter - IBT Block 2 (c/kwh)</i>	<i>101 - 400 kWh</i>	103	114	121	129	142	153	165
<i>Meter - IBT Block 3 (c/kwh)</i>	<i>401 - 650 kWh</i>	108	120	128	138	155	167	180
<i>Meter - IBT Block 4 (c/kwh)</i>	<i>>650 kWh</i>	116	128	137	147	165	178	193
<i>Basic charges</i>		-	-	-	-	-	-	-
<i>Life line prepaid</i>		-	-	-	-	-	-	-
<i>This scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage to the following groups of consumers with a main circuit-breaker size of not more than 20 amperes in the case of a single phase connection, where a life-line connection has been taken that is metered by a prepaid meter.</i>		-	-	-	-	-	-	-
<i>Life-line tariff prepaid</i>		-	-	-	-	-	-	-
<i>Meter - IBT Block 1 (c/kwh)</i>	<i>1 - 100 kWh</i>	110	107	113	113	122	132	142
<i>Meter - IBT Block 2 (c/kwh)</i>	<i>101 - 400 kWh</i>	116	119	127	127	142	153	165
<i>Meter - IBT Block 3 (c/kwh)</i>	<i>401 - 650 kWh</i>	121	126	134	136	155	167	180
<i>Meter - IBT Block 4 (c/kwh)</i>	<i>>650 kWh</i>	128	133	142	144	165	178	193
		-	-	-	-	-	-	-

Table 92: MBRR SA15 – Consolidated investment particulars by type

Investment type	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Parent municipality									
Securities - National Government	–	–	–	–	–	–	–	–	–
Listed Corporate Bonds	–	–	–	–	–	–	–	–	–
Deposits - Bank	84 590	85 830	39 508	206 667	100 000	100 000	43 993	80 138	84 921
Deposits - Public Investment Commissioners	–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates	–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks	323 852	636 003	622 949	2 444 942	975 775	975 775	1 632 226	2 640 642	4 185 508
Guaranteed Endowment Policies (sinking)	–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks	–	–	–	–	–	–	–	–	–
Municipal Bonds	3 033	711	711	711	711	711	117	117	117
Municipality sub-total	411 474	722 544	663 167	2 652 319	1 076 486	1 076 486	1 676 336	2 720 897	4 270 546
Entities									
Securities - National Government	–	–	–	–	–	–	–	–	–
Listed Corporate Bonds	–	–	–	–	–	–	–	–	–
Deposits - Bank	–	–	–	500	500	500	550	605	666
Deposits - Public Investment Commissioners	–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates	–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)	–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks	–	–	–	–	–	–	–	–	–
Entities sub-total	–	–	–	500	500	500	550	605	666
Consolidated total:	411 474	722 544	663 167	2 652 819	1 076 986	1 076 986	1 676 886	2 721 502	4 271 211

Table 93: MBRR SA16 – Consolidated Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
Parent municipality													
Call Investment deposits < 90 days									1 632 226				1 632 226
ABSA Bank Ltd 32	Unknown	Money Market	No	Variable	6%	0	0	On Call	28 711	1 419			30 130
ABSA Bank Ltd 33	Unknown	Money Market	No	Variable	6%	0	0	On Call	10 061	497			10 559
ABSA Bank Ltd 34	Unknown	Money Market	No	Variable	6%	0	0	On Call	7 536	372			7 908
ABSA Bank Ltd 35	Unknown	Money Market	No	Variable	6%	0	0	On Call	166	8			174
Investec Bank 37	Unknown	Money Market	No	Variable	6%	0	0	On Call	25 135	1 242			26 377
Investec Bank 38	Unknown	Money Market	No	Variable	6%	0	0	On Call	8 034	397			8 431
Investec Bank 39	Unknown	Money Market	No	Variable	6%	0	0	On Call	1 076	53			1 129
Investec Bank 108	Unknown	Money Market	No	Variable	6%	0	0	On Call	29 275	1 447			30 723
Standard Bank 40	Unknown	Money Market	No	Variable	6%	0	0	On Call	90 823	4 489			95 313
Standard Bank 41	Unknown	Money Market	No	Variable	6%	0	0	On Call	2 819	139			2 958
Sanlam 26	28 Y	Insurance Policy	No	Variable	4%	0	0	2015.12.07	–	–			–
Sanlam 27	28 Y	Insurance Policy	No	Variable	4%	0	0	2016.01.01	–	146			146
Krynsa Stock 24	28Y 3M	Municipal Stock	Yes	Fixed	16%	0	0	2018.12.31	711	117			827
Stanlib 260	Unknown	Money Market	No	Variable	5%	0	0	On Call	67 286	3 326			70 612
Bonds - Sinking Fund	Unknown	Money Market	No	Variable	6%	0	0	On Call	376 667	10 694			387 361
Bonds - Sinking Fund (Outstanding FY 2015/16)					0.06	0	0	On Call	696 034	19 761			715 796
Municipality sub-total									2 976 560	44 110	–	–	3 020 670
Entities													
Call investment deposits													–
Investments													–
													–
													–
													–
Entities sub-total													–
TOTAL INVESTMENTS AND INTEREST									2 976 560	44 110	–	–	3 020 670

Table 94: MBRR SA17 – Consolidated borrowing

Borrowing - Categorized by type R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality									
Long-Term Loans (annuity/reducing balance)	5 856 161	5 355 948	4 835 389	4 489 881	4 451 908	4 451 908	4 921 166	5 331 941	5 871 343
Long-Term Loans (non-annuity)	131 537	131 311	1 730 229	128 332	1 728 332	1 728 332	3 228 332	3 228 332	3 228 332
Local registered stock	98 052	100 005	5	–	(5)	(5)	–	–	–
Instalment Credit	–	–	–	–	–	–	–	–	–
Financial Leases	180 512	13 144	44 324	64 011	336	336	437	568	739
PPP liabilities	–	–	–	595 000	301 938	301 938	1 176 449	2 505 253	2 807 249
Finance Granted By Cap Equipment Supplier	–	–	–	–	–	–	–	–	–
Marketable Bonds	–	2 176 861	2 177 926	4 720 000	3 440 000	3 440 000	2 140 000	2 140 000	2 140 000
Non-Marketable Bonds	–	–	–	–	–	–	–	–	–
Bankers Acceptances	–	–	–	–	–	–	–	–	–
Financial derivatives	–	–	–	–	–	–	–	–	–
Other Securities	–	–	–	–	–	–	–	–	–
Municipality sub-total	6 266 261	7 777 269	8 787 874	9 997 223	9 922 508	9 922 508	11 466 383	13 206 094	14 047 662
Entities									
Long-Term Loans (annuity/reducing balance)	3 253	2 868	2 980	2 173	2 173	2 173	1 858	1 542	1 227
Long-Term Loans (non-annuity)	–	–	–	–	–	–	–	–	–
Local registered stock	–	–	–	–	–	–	–	–	–
Instalment Credit	–	–	–	–	–	–	–	–	–
Financial Leases	–	–	–	–	–	–	–	–	–
PPP liabilities	–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier	–	–	–	–	–	–	–	–	–
Marketable Bonds	–	–	–	–	–	–	–	–	–
Non-Marketable Bonds	–	–	–	–	–	–	–	–	–
Bankers Acceptances	–	–	–	–	–	–	–	–	–
Financial derivatives	–	–	–	–	–	–	–	–	–
Other Securities	–	–	–	–	–	–	–	–	–
Entities sub-total	3 253	2 868	2 980	2 173	2 173	2 173	1 858	1 542	1 227
Total Borrowing	6 269 514	7 780 137	8 790 854	9 999 396	9 924 681	9 924 681	11 468 241	13 207 636	14 048 889

Table 95: MBRR SA18 – Consolidated transfers and grant receipts

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	2 145 194	2 384 062	2 732 192	2 993 903	3 008 481	3 008 481	3 298 840	3 594 122	3 925 077
Local Government Equitable Share	923 020	1 040 630	1 166 964	1 375 518	1 375 518	1 375 518	1 654 390	1 886 413	2 131 544
Fuel Levy	1 191 521	1 326 054	1 308 179	1 352 410	1 352 410	1 352 410	1 395 849	1 467 741	1 538 936
Finance Management Grant	5 252	5 000	4 500	4 750	4 750	4 750	3 925	2 875	2 650
Water Services Operating Subsidy Grant	24 471	2 227	–	300	–	–	–	–	–
Public Transport Infrastructure & Systems Grant	–	–	174 783	–	–	–	–	–	–
2010 FIFA World Cup Host City Operating Grant	–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant	–	–	40 000	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant	–	–	–	47 506	47 506	47 506	12 831	12 831	14 755
Expanded Public Works Programme Incentive (EPWP)	930	10 151	29 670	30 760	30 760	30 760	31 143	–	–
Public Transport Network Operations Grant	–	–	–	138 000	138 000	138 000	161 000	186 000	195 300
Integrated City Development Grant	–	–	8 096	44 659	44 659	44 659	39 702	38 262	41 892
Municipal Disaster Recovery Grant	–	–	–	–	14 878	14 878	–	–	–
Provincial Government:	261 766	127 943	103 692	110 926	110 355	110 355	120 866	122 297	128 286
Primary Health Care	27 325	29 625	35 837	39 967	39 967	39 967	42 085	44 316	46 532
Emergency Medical Services	47 902	49 676	53 750	56 683	56 683	56 683	59 687	62 850	65 993
HIV and Aids Grant	5 097	9 908	10 403	10 923	10 923	10 923	11 501	12 111	12 717
Performance Management	1 500	–	–	–	–	–	–	–	–
Housing Top Structure	146 243	30 043	–	–	–	–	–	–	–
Incorporation of Metsweding	21 000	–	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	12 700	5 190	2 702	2 460	1 889	1 889	6 700	2 550	2 550
Operation Clean Audit (OPCA)	–	–	1 000	–	–	–	–	–	–
Debtor Book (New)	–	3 500	–	–	–	–	–	–	–
Gautrans	–	–	–	–	–	–	–	–	–
Research and Technology Development Services	–	–	–	893	893	893	893	470	494
LED: Tshelo 10 000	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	133	–	2 116	69 579	256 510	256 510	250 535	255 162	259 162
DBSA	–	–	780	–	–	–	–	–	–
Sport and Recreation: Drakensburg Promotions C.C.	133	–	–	–	–	–	–	–	–
Industrial Development Corporation (IDC)	–	–	400	–	–	–	–	–	–
Housing Company Tshwane	–	–	–	22 079	29 847	29 847	23 445	28 072	32 072
TEDA	–	–	–	47 500	53 033	53 033	54 150	54 150	54 150
Sandspruit	–	–	–	–	172 940	172 940	172 940	172 940	172 940
LGSETA	–	–	936	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	689	689	–	–	–
Total Operating Transfers and Grants	2 407 093	2 512 005	2 838 000	3 174 408	3 375 346	3 375 346	3 670 241	3 971 581	4 312 525
Capital Transfers and Grants									
National Government:	1 238 786	1 994 572	2 131 690	2 529 271	2 547 271	2 547 271	2 408 542	2 454 739	2 604 126
Urban Settlement Development Grant	891 081	1 051 070	1 250 611	1 469 450	1 469 450	1 469 450	1 500 683	1 574 837	1 664 734
Public Transport Infrastructure & Systems Grant	200 000	748 702	598 395	867 571	867 571	867 571	770 609	759 902	799 392
Integrated National Electrification Programme	21 000	30 000	65 000	32 000	32 000	32 000	37 000	40 000	60 000
Electricity Demand Side Management	44 000	11 000	–	–	–	–	–	–	–
Water Affairs	705	1 800	14 000	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	82 000	152 000	203 184	150 000	175 000	175 000	100 000	80 000	80 000
Finance Management Grant	–	–	500	250	250	250	250	–	–
Expanded Public Works Programme Incentive Grant	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management	–	–	–	10 000	3 000	3 000	–	–	–
Provincial Government:	38 468	41 969	14 098	15 129	27 200	27 200	40 551	40 000	28 000
Sport and Recreation: HM Piše Stadium	–	–	–	–	–	–	–	–	–
Sport and Recreation: Community Libraries	–	–	1 398	3 129	4 000	4 000	7 551	8 000	6 000
Housing	38 468	41 969	–	–	–	–	–	–	–
Housing: Acquisition of Land	–	–	–	–	–	–	–	–	–
Gautrans Job Creation	–	–	12 200	12 000	12 000	12 000	–	–	–
Social Infrastructure Grant	–	–	500	–	11 200	11 200	33 000	32 000	22 000
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	2 293	99	–	4 500	4 500	1 773	200	–
Ringfencing of Bulk Containers Cost for Blue IQ	–	–	–	–	–	–	–	–	–
DBSA/SANBI Groen Sebenza	–	–	99	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	4 500	4 500	–	–	–
Housing Delft Grant	–	2 293	–	–	–	–	–	–	–
Smart Connect Grant	–	–	–	–	–	–	1 773	200	–
Total Capital Transfers and Grants	1 277 254	2 038 834	2 145 888	2 544 400	2 578 971	2 578 971	2 450 866	2 494 939	2 632 126
TOTAL RECEIPTS OF TRANSFERS & GRANTS	3 684 347	4 550 839	4 983 888	5 718 808	5 954 317	5 954 317	6 121 107	6 466 520	6 944 651

Table 96: MBRR SA19 – Consolidated expenditure on transfers and grant programmes

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	2 135 750	2 458 595	2 737 970	2 993 903	3 009 978	3 009 978	3 298 840	3 594 122	3 925 077
Local Government Equitable Share	923 020	1 040 630	1 166 964	1 375 518	1 375 518	1 375 518	1 654 390	1 886 413	2 131 544
Fuel Levy	1 191 521	1 326 054	1 308 179	1 352 410	1 352 410	1 352 410	1 395 849	1 467 741	1 538 936
Finance Management Grant	5 116	3 096	4 012	4 750	5 425	5 425	3 925	2 875	2 650
Water Services Operating Subsidy Grant	6 926	2 319	5	300	–	–	–	–	–
Public Transport Infrastructure & Systems Grant	3 645	38 179	178 366	–	–	–	–	–	–
2010 FIFA World Cup Host City Operating Grant	2 461	–	–	–	–	–	–	–	–
Urban Settlement Development Grant	3 060	48 317	39 178	–	822	822	–	–	–
Municipal Human Settlement Capacity Grant	–	–	–	47 506	47 506	47 506	12 831	12 831	14 755
Expanded Public Works Programme Incentive (EPWP)	–	–	33 170	30 760	30 760	30 760	31 143	–	–
Public Transport Network Operations Grant	–	–	–	138 000	138 000	138 000	161 000	186 000	195 300
Integrated City Development Grant	–	–	8 096	44 659	44 659	44 659	39 702	38 262	41 892
Municipal Disaster Recovery Grant	–	–	–	–	14 878	14 878	–	–	–
Provincial Government:	187 023	133 868	121 563	110 926	110 710	110 710	120 866	122 297	128 286
Primary Health Care	27 325	29 625	35 837	39 967	39 967	39 967	42 085	44 316	46 532
Emergency Medical Services	35 483	49 676	53 750	56 683	56 683	56 683	59 687	62 850	65 993
HIV and Aids Grant	5 310	5 797	14 604	10 923	10 923	10 923	11 501	12 111	12 717
Performance Management	–	–	–	–	–	–	–	–	–
Housing Top Structure	93 057	45 364	–	–	–	–	–	–	–
Incorporation of Metsweding	20 000	–	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	5 848	3 406	2 569	2 460	2 021	2 021	6 700	2 550	2 550
Operation Clean Audit (OPCA)	–	–	1 000	–	–	–	–	–	–
Debtor Book (New)	–	–	2 275	–	–	–	–	–	–
Gautrans	–	–	2 778	–	222	222	–	–	–
Research and Technology Development Services	–	–	–	893	893	893	893	470	494
LED: Tshepo 10 000	–	–	8 750	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	1 849	69 579	256 510	256 510	255 799	268 807	282 903
DBSA	–	–	780	–	–	–	–	–	–
Sport and Recreation: Drakensburg Promotions CC.	–	–	–	–	–	–	–	–	–
Industrial Development Corporation (IDC)	–	–	400	–	–	–	–	–	–
Housing Company Tshwane	–	–	–	22 079	29 847	29 847	35 359	36 243	37 547
TEDA	–	–	–	47 500	53 033	53 033	47 500	50 113	52 869
Sandspruit	–	–	–	–	172 940	172 940	172 940	182 452	192 487
LGSETA	–	–	669	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	689	689	–	–	–
Total operating expenditure of Transfers and Grants:	2 322 772	2 592 463	2 861 382	3 174 408	3 377 197	3 377 197	3 675 505	3 985 226	4 336 266
Capital expenditure of Transfers and Grants									
National Government:	1 167 094	2 076 699	2 097 581	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Urban Settlement Development Grant	877 903	1 012 871	1 206 603	1 469 450	1 513 458	1 513 458	1 500 683	1 574 837	1 664 734
Public Transport Infrastructure & Systems Grant	158 745	832 598	610 929	867 571	867 571	867 571	770 609	759 902	799 392
Integrated National Electrification Programme	19 861	30 000	65 000	32 000	32 000	32 000	37 000	40 000	60 000
Electricity Demand Side Management	46 361	10 623	–	–	–	–	–	–	–
Water Affairs	15 597	–	14 000	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	48 304	183 447	198 964	150 000	175 000	175 000	100 000	80 000	80 000
Finance Management Grant	323	1 434	753	250	280	280	250	–	–
Expanded Public Works Programme Incentive Grant	–	5 726	925	–	–	–	–	–	–
Energy Efficiency and Demand Side Management	–	–	407	10 000	3 000	3 000	–	–	–
Provincial Government:	42 563	61 847	2 841	15 129	27 304	27 304	40 551	52 000	28 000
Sport and Recreation: HM Piše Stadium	–	443	–	–	–	–	–	–	–
Sport and Recreation: Community Libraries	4 095	3 761	2 341	3 129	4 104	4 104	7 551	8 000	6 000
Housing	38 468	56 305	–	–	–	–	–	–	–
Housing: Acquisition of Land	–	–	–	–	–	–	–	–	–
Gautrans Job Creation	–	1 337	–	12 000	12 000	12 000	–	12 000	–
Social Infrastructure Grant	–	–	500	–	11 200	11 200	33 000	32 000	22 000
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	15 000	13 000	14 250	–	4 500	4 500	4 067	200	–
Ringfencing of Bulk Containers Cost for Blue IQ	15 000	13 000	11 999	–	–	–	–	–	–
DBSA/SANBI Groen Sebenza	–	–	91	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	4 500	4 500	–	–	–
Housing Delft Grant	–	–	2 160	–	–	–	2 293	–	–
Smart Connect Grant	–	–	–	–	–	–	1 773	200	–
Total capital expenditure of Transfers and Grants	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3 547 429	4 744 008	4 976 054	5 718 808	6 000 310	6 000 310	6 128 665	6 492 165	6 968 392

Table 97: MBRR SA20 – Consolidated reconciliation of transfers, grant receipts and unspent funds

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	74 455	68 622	5 302	–	1 497	1 497	–	–	–
Current year receipts	2 145 194	2 384 062	2 732 192	2 993 903	3 008 481	3 008 481	3 298 840	3 594 122	3 925 077
Conditions met - transferred to revenue	2 151 027	2 447 382	2 736 818	2 993 903	3 009 978	3 009 978	3 298 840	3 594 122	3 925 077
Conditions still to be met - transferred to liabilities	68 622	5 302	676	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	16 027	107 297	90 159	–	355	355	–	–	–
Current year receipts	261 766	127 943	103 692	110 926	110 355	110 355	120 866	122 297	128 286
Conditions met - transferred to revenue	170 496	145 081	122 449	110 926	110 710	110 710	120 866	122 297	128 286
Conditions still to be met - transferred to liabilities	107 297	90 159	71 402	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	1 116	–	–	–	–	–	–	–	–
Current year receipts	133	–	2 116	69 579	256 510	256 510	250 535	255 162	259 162
Conditions met - transferred to revenue	1 249	–	2 116	69 579	256 510	256 510	250 535	255 162	259 162
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue	2 322 772	2 592 463	2 861 382	3 174 408	3 377 197	3 377 197	3 670 241	3 971 581	4 312 525
Total operating transfers and grants - CTBM	175 919	95 461	72 078	–	–	–	–	–	–
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	15 759	45 702	17 727	–	44 038	44 038	–	–	–
Current year receipts	1 238 786	1 994 572	2 131 690	2 529 271	2 547 271	2 547 271	2 408 542	2 454 739	2 604 126
Conditions met - transferred to revenue	1 208 843	2 022 548	2 102 199	2 529 271	2 591 309	2 591 309	2 408 542	2 454 739	2 604 126
Conditions still to be met - transferred to liabilities	45 702	17 727	47 218	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	35 385	73 038	144	–	104	104	–	12 000	–
Current year receipts	38 468	41 969	14 098	15 129	27 200	27 200	40 551	40 000	28 000
Conditions met - transferred to revenue	814	114 863	1 315	15 129	27 304	27 304	40 551	52 000	28 000
Conditions still to be met - transferred to liabilities	73 038	144	12 927	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	40 004	25 005	13 163	–	–	–	2 293	–	–
Current year receipts	–	2 293	99	–	4 500	4 500	1 773	200	–
Conditions met - transferred to revenue	15 000	14 135	11 158	–	4 500	4 500	4 067	200	–
Conditions still to be met - transferred to liabilities	25 005	13 163	2 105	–	–	–	–	–	–
Total capital transfers and grants revenue	1 224 657	2 151 546	2 114 672	2 544 400	2 623 113	2 623 113	2 453 160	2 506 939	2 632 126
Total capital transfers and grants - CTBM	143 745	31 034	62 250	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	3 547 429	4 744 008	4 976 054	5 718 808	6 000 310	6 000 310	6 123 401	6 478 520	6 944 651
TOTAL TRANSFERS AND GRANTS - CTBM	319 664	126 494	134 328	–	–	–	–	–	–

Table 98: MBRR SA22 – Consolidated summary of councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	60 436	90 230	94 547	103 077	103 077	103 077	109 249	120 174	132 192
Pension and UIF Contributions	25	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	28 945	69	73	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	2 274	2 168	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Sub Total - Councillors	89 405	92 573	96 789	103 077	103 077	103 077	109 249	120 174	132 192
% increase		3,5%	4,6%	6,5%			6,0%	10,0%	10,0%
Senior Managers of the Municipality									
Basic Salaries and Wages	27 618	43 822	50 601	46 453	43 181	43 181	50 618	53 959	57 521
Pension and UIF Contributions	1 801	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	4 169	3 018	3 445	—	—	—	—	—	—
Cellphone Allowance	540	585	702	1 017	741	741	784	827	870
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	7 173	494	394	—	—	—	—	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	41 301	47 919	55 143	47 470	43 922	43 922	51 402	54 786	58 391
% increase		16,0%	15,1%	(13,9%)	(7,5%)	—	17,0%	6,6%	6,6%
Other Municipal Staff									
Basic Salaries and Wages	3 003 359	3 317 865	3 752 576	4 276 539	4 200 195	4 200 195	4 555 383	4 819 200	5 098 296
Pension and UIF Contributions	685 018	827 561	911 275	1 017 674	989 365	989 365	1 086 474	1 149 489	1 216 159
Medical Aid Contributions	253 310	276 214	341 614	387 441	381 199	381 199	386 466	408 881	432 596
Overtime	302 507	270 646	303 652	169 351	187 582	187 582	187 582	187 582	187 582
Performance Bonus	475	299	246	171	169	169	169	169	169
Motor Vehicle Allowance	242 535	255 494	282 517	286 525	283 782	283 782	308 762	326 670	345 617
Cellphone Allowance	15 983	17 230	20 324	20 605	21 519	21 519	20 480	21 182	21 868
Housing Allowances	21 984	22 624	22 552	22 058	21 904	21 904	23 914	25 301	26 768
Other benefits and allowances	189 944	229 063	308 457	259 246	261 612	261 612	317 889	332 948	348 881
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	54 440	167 731	200 793	62 360	61 838	61 838	229 686	237 724	245 569
Sub Total - Other Municipal Staff	4 769 556	5 384 728	6 144 010	6 501 970	6 409 164	6 409 164	7 116 804	7 509 147	7 923 506
% increase		12,9%	14,1%	5,8%	(1,4%)	—	11,0%	5,5%	5,5%
Total Parent Municipality	4 900 262	5 525 220	6 295 941	6 652 517	6 556 163	6 556 163	7 277 455	7 684 107	8 114 089
		12,8%	13,9%	5,7%	(1,4%)	—	11,0%	5,6%	5,6%
Board Members of Entities									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	684	2 974	5 381	3 466	4 060	4 060	4 549	5 089	5 477
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	684	2 974	5 381	3 466	4 060	4 060	4 549	5 089	5 477
% increase		334,5%	80,9%	(35,6%)	17,1%	—	12,1%	11,9%	7,6%
Senior Managers of Entities									
Basic Salaries and Wages	6 043	7 505	13 397	25 749	21 953	21 953	28 889	31 285	32 877
Pension and UIF Contributions	430	541	515	816	816	816	874	922	971
Medical Aid Contributions	175	199	192	230	230	230	300	317	334
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	166	295	314	343	343	343	437	461	485
Motor Vehicle Allowance	136	403	1 002	156	156	156	1 236	1 304	1 373
Cellphone Allowance	—	44	75	—	—	—	447	550	578
Housing Allowances	126	160	163	176	176	176	208	220	232
Other benefits and allowances	—	295	671	135	135	135	410	444	466
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	7 076	9 441	16 329	27 604	23 808	23 808	32 801	35 503	37 316
% increase		33,4%	73,3%	69,0%	(13,8%)	—	37,8%	8,2%	5,1%
Other Staff of Entities									
Basic Salaries and Wages	41 469	45 324	56 878	73 846	72 105	72 105	68 454	72 470	76 278
Pension and UIF Contributions	4 019	4 124	9 101	10 693	10 693	10 693	11 660	12 513	13 176
Medical Aid Contributions	6 163	6 821	7 538	8 756	8 756	8 756	9 192	9 697	10 211
Overtime	2 346	2 256	2 763	2 310	2 310	2 310	2 414	2 547	2 682
Performance Bonus	—	—	3 460	4 208	4 208	4 208	4 486	4 733	4 983
Motor Vehicle Allowance	5 814	2 786	5 279	1 635	1 635	1 635	6 436	6 790	7 149
Cellphone Allowance	—	—	299	—	—	—	696	800	841
Housing Allowances	1 982	2 181	2 635	3 148	3 148	3 148	3 342	3 526	3 713
Other benefits and allowances	5 914	5 424	1 876	2 277	2 277	2 277	1 589	1 680	1 768
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	67 706	68 916	89 829	106 873	105 131	105 131	108 469	114 754	120 802
% increase		1,8%	30,3%	19,0%	(1,6%)	—	3,2%	5,8%	5,3%
Total Municipal Entities	75 467	81 331	111 539	137 943	132 999	132 999	145 819	155 346	163 595
TOTAL SALARY, ALLOWANCES & BENEFITS	4 975 729	5 606 552	6 407 480	6 790 460	6 689 163	6 689 163	7 423 274	7 839 453	8 277 684
% increase		12,7%	14,3%	6,0%	(1,5%)	—	11,0%	5,6%	5,6%
TOTAL MANAGERS AND STAFF	4 885 639	5 511 004	6 305 311	6 683 917	6 582 026	6 582 026	7 309 476	7 714 190	8 140 015

Table 99: MBRR SA23 – Consolidated salaries, allowances and benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker	1	1 046 191	–	–			1 046 191
Chief Whip	1	980 804	–	–			980 804
Executive Mayor	1	1 295 403	–	–			1 295 403
Deputy Executive Mayor	–	–	–	–			–
Executive Committee	10	9 808 040	–	–			9 808 040
Total for all other councillors	209	96 118 680	–	–			96 118 680
Total Councillors	222	109 249 118	–	–			109 249 118
Senior Managers of the Municipality							
Chief Finance Officer	1	2 014 949	–	–	–		2 014 949
City Manager (CM)	1	3 052 954	–	–	–		3 052 954
Strategic Executive Head: Office of the Executive Mayor	1	1 777 308	–	–	–		1 777 308
Strategic Executive Head: Office of the Speaker	1	1 587 539	–	–	–		1 587 539
Strategic Executive Head: Office of the Chief Whip	1	1 587 536	–	–	–		1 587 536
Strategic Executive Director: Community and Business Safety	1	1 587 536	–	–	–		1 587 536
Deputy City Manager: Strategy Development and Implementation	1	2 451 294	–	–	–		2 451 294
Deputy City Manager: Operations and Service Delivery	1	2 076 009	–	–	–		2 076 009
Deputy City Manager: Infrastructure and Program Management	1	2 076 009	–	–	–		2 076 009
Service Delivery Coordinator and Transformation Manager	1	2 076 005	–	–	–		2 076 005
Chief Audit Executive	1	1 587 525	–	–	–		1 587 525
Chief of Police	1	1 719 974	–	–	–		1 719 974
Strategic Executive Director: City Manager Support	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Corporate and Shared Services	1	1 600 000	–	–	–		1 600 000
Strategic Executive Director: Legal Services	1	1 924 575	–	–	–		1 924 575
Chief Information Officer	1	1 777 308	–	–	–		1 777 308
Chief of Emergency Services	1	1 752 200	–	–	–		1 752 200
List of each official with packages >= senior manager							
Strategic Executive Director: City Planning and Development	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Economic Development	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: City Strategies and Performance Management	1	1 633 792	–	–	–		1 633 792
Strategic Executive Director: Communications, Marketing and Events	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Research and Innovation	1	1 739 989	–	–	–		1 739 989
Strategic Executive Director: Sport and Recreation	1	1 388 270	–	–	–		1 388 270
Strategic Executive Director: Environmental Management	1	1 521 587	–	–	–		1 521 587
Strategic Executive Director: Health and Social Development	1	1 648 596	–	–	–		1 648 596
Strategic Executive Director: Service Infrastructure	1	1 601 850	–	–	–		1 601 850
Strategic Executive Director: Transport	1	1 825 904	–	–	–		1 825 904
Strategic Executive Director: Housing and Human Settlement	1	1 649 806	–	–	–		1 649 806
Total Senior Managers of the Municipality	28	50 618 471	–	–	–		50 618 471
A Heading for Each Entity							
List each member of board by designation							
Housing Company Tshwane: Board Fees only	–	–	–	–	–		–
Chairperson	1	–	–	180 952	–		180 952
Non Executive Directors	6	–	–	854 050	–		854 050
	–	–	–	–	–		–
Sandspruit Works Association: Board Fees Only							
Acting Chairperson	1	–	–	282 792	–		282 792
Non-Executive	7	–	–	918 456	–		918 456
TEDA							
Chairperson	1	–	–	245 410	–		245 410
Board Member	8	–	–	1 945 112	–		1 945 112
							–
Total for municipal entities	24	–	–	4 426 772	–		4 426 772
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	274	159 867 589	–	4 426 772	–		164 294 361

Table 100: MBRR SA24 – Consolidated summary of personnel numbers

Summary of Personnel Numbers Number	2013/14			Current Year 2014/15			Budget Year 2015/16		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
<i>Councillors (Political Office Bearers plus Other Councillors)</i>	210	–	210	210	–	210	209	–	209
<i>Board Members of municipal entities</i>	12	–	12	15	1	14	9	–	9
Municipal employees	–	–	–	–	–	–	–	–	–
<i>Municipal Manager and Senior Managers</i>	137	30	93	152	20	132	149	28	121
<i>Other Managers</i>	966	554	–	1 031	660	–	1 332	921	–
<i>Professionals</i>	2 195	1 114	11	2 440	1 287	20	2 804	1 408	19
<i>Finance</i>	340	168	2	380	201	5	423	225	5
<i>Spatial/town planning</i>	203	112	–	231	157	–	279	169	–
<i>Information Technology</i>	36	15	–	63	29	–	84	28	–
<i>Roads</i>	175	60	–	200	71	–	223	84	–
<i>Electricity</i>	158	115	–	175	137	–	195	155	–
<i>Water</i>	217	63	–	256	84	–	309	100	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	5	5	–	5	5	–	27	14	–
<i>Other</i>	1 061	576	9	1 130	603	15	1 264	633	14
<i>Technicians</i>	9 105	5 890	17	9 345	6 016	25	11 288	6 365	21
<i>Finance</i>	84	62	–	100	69	–	158	92	1
<i>Spatial/town planning</i>	121	129	–	137	131	–	223	125	–
<i>Information Technology</i>	130	48	–	145	57	–	224	82	–
<i>Roads</i>	370	160	17	385	177	25	446	187	20
<i>Electricity</i>	1 089	824	–	1 110	851	–	1 338	872	–
<i>Water</i>	399	220	–	417	234	–	517	319	–
<i>Sanitation</i>	–	–	–	–	–	–	4	4	–
<i>Refuse</i>	43	40	–	50	45	–	112	62	–
<i>Other</i>	6 869	4 407	–	7 001	4 452	–	8 266	4 622	–
<i>Clerks (Clerical and administrative)</i>	4 469	3 366	59	4 526	3 415	58	5 608	3 546	67
<i>Service and sales workers</i>	–	–	–	–	–	–	–	–	–
<i>Skilled agricultural and fishery workers</i>	–	–	–	–	–	–	–	–	–
<i>Craft and related trades</i>	24	24	–	25	25	–	25	25	–
<i>Plant and Machine Operators</i>	18	17	–	18	18	–	18	18	–
<i>Elementary Occupations</i>	6 828	6 029	3 547	6 887	6 184	3 604	8 442	6 509	1 126
TOTAL PERSONNEL NUMBERS	23 964	17 024	3 949	24 649	17 626	4 063	29 884	18 820	1 572
% increase				2,9%	3,5%	2,9%	21,2%	6,8%	(61,3%)
Total municipal employees headcount	–	–	3 485	–	–	3 709	29 292	18 473	1 327
<i>Finance personnel headcount</i>	1 507	1 003	44	1 596	1 272	21	1 401	1 284	18
<i>Human Resources personnel headcount</i>	288	142	2	291	157	2	320	162	5

Table 101: MBRR SA25 – Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source															
Property rates	436 365	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	436 366	5 236 387	5 763 026	6 342 328
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	872 645	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	872 646	10 471 749	11 307 889	12 210 920
Service charges - water revenue	283 574	283 574	283 574	283 574	283 574	283 574	283 574	283 574	283 574	283 574	283 574	283 574	3 386 947	3 701 968	4 047 301
Service charges - sanitation revenue	67 221	67 221	67 221	67 221	67 221	67 221	67 221	67 221	67 221	67 221	67 221	67 221	806 647	882 710	966 138
Service charges - refuse revenue	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	91 315	1 095 779	1 205 357	1 325 891
Service charges - other	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	12 715	152 381	159 447	166 303
Rental of facilities and equipment	9 404	9 404	9 407	9 407	9 407	9 409	9 409	9 409	9 412	9 412	9 412	9 414	112 907	118 026	123 141
Interest earned - external investments	5 910	5 878	5 869	5 910	5 869	5 869	5 910	5 869	5 869	5 910	5 869	5 869	70 600	107 170	112 391
Interest earned - outstanding debtors	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	216 338	228 764	241 531
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	16 391	196 691	196 812	196 932
Licences and permits	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	57 680	60 185	62 687
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised - operational	314 602	303 975	301 221	314 554	300 947	301 761	315 311	299 259	301 459	313 843	301 655	301 655	3 670 241	3 971 581	4 312 525
Other revenue	68 895	68 347	68 198	68 888	68 198	68 198	68 888	68 198	68 198	68 888	68 198	68 191	821 284	827 292	847 189
Gains on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	2 201 873	2 190 666	2 186 973	2 201 821	2 186 699	2 188 299	2 202 580	2 183 446	2 187 999	2 200 331	2 188 195	2 176 949	26 295 831	28 530 226	30 955 278
Expenditure By Type															
Employment related costs	560 214	560 215	559 949	560 215	880 899	560 215	560 215	559 415	560 215	559 949	560 215	566 812	7 058 927	7 454 457	7 871 707
Remuneration of councillors	9 755	9 671	9 551	9 671	9 670	9 553	9 671	9 666	9 553	9 670	9 671	10 196	116 298	127 763	140 169
Debt impairment	88 602	88 602	88 602	88 602	88 602	88 602	88 602	88 602	88 602	88 602	88 602	88 603	1 063 228	1 145 377	1 901 033
Depreciation & asset impairment	99 037	99 037	99 122	99 037	99 037	99 122	99 037	99 037	99 122	99 037	99 037	99 122	1 188 780	1 264 419	1 350 056
Finance charges	85 798	85 798	85 797	85 798	85 796	85 797	85 797	85 794	85 796	85 795	85 795	85 794	1 029 556	1 110 511	1 194 244
Bulk purchases	730 623	730 623	730 208	730 623	730 208	730 623	730 623	729 380	730 623	730 208	730 623	760 755	8 795 118	9 521 345	10 307 108
Other materials	30 771	30 772	30 772	30 772	30 772	30 772	30 772	30 772	30 772	30 772	30 772	30 772	369 258	381 738	394 166
Contracted services	164 639	164 800	164 797	164 702	164 702	164 797	165 354	164 654	164 682	164 654	164 246	163 952	1 975 982	2 027 236	2 089 774
Transfers and grants	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	21 608	259 298	267 387	288 475
Other expenditure	338 842	321 262	321 130	321 239	321 376	321 130	321 198	321 301	321 113	321 117	321 667	303 495	3 854 871	3 969 055	4 605 005
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure	2 129 889	2 112 387	2 111 536	2 112 267	2 142 671	2 112 219	2 112 876	2 110 229	2 112 086	2 111 412	2 112 236	2 131 108	25 710 916	27 869 289	30 121 737
Surplus/(Deficit)	71 984	78 279	75 437	89 554	(255 972)	76 079	89 704	73 218	75 913	88 919	75 959	45 841	584 915	660 937	833 541
Transfers recognised - capital	109 285	202 360	202 360	202 360	202 360	214 782	202 360	202 360	202 360	202 360	202 360	307 857	2 453 160	2 506 939	2 632 126
Contributions recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 485 667
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 485 667

Table 102: MBRR SA26 – Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote															
City Planning and Development	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	10 806	129 674	132 283	139 955
Corporate & Shared Services	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	8 542	102 508	86 207	83 784
Economic Development	16 299	5 705	2 784	16 299	2 784	2 784	16 299	2 784	2 784	16 299	2 784	2 784	90 300	59 527	59 865
Emergency Services	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	5 891	70 689	74 346	77 983
Environmental Management	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	11 665	139 983	144 667	149 053
Group Financial Services	704 098	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	704 099	8 449 183	9 319 205	10 224 021
Housing & Human Settlement	31 346	58 582	59 172	59 142	58 899	60 282	59 901	58 370	58 836	59 014	59 032	89 086	711 662	734 934	771 494
Group Information & Communication Technology		149	149	149	149	149	149	149	149	149	149	149	218	19	19
Metro Police Services	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	16 862	202 349	202 724	203 099
Office of the City Manager	16 667	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	25 000	280 000	280 000	290 000
Service Delivery and Transformation	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	120 087	1 441 046	1 563 573	1 697 754
Water and Sanitation Department	381 607	384 870	383 508	384 870	383 508	384 870	384 870	380 783	384 870	383 508	384 870	375 828	4 597 964	4 987 891	5 455 834
Energy and Electricity Department	896 845	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	903 387	909 929	10 840 643	11 699 537	12 625 312
Transport	74 047	122 551	122 551	122 551	122 551	130 051	122 551	122 551	122 551	122 551	122 551	178 554	1 485 608	1 518 595	1 585 123
Other Votes	16 246	18 996	18 996	18 996	18 996	22 772	18 996	18 996	18 996	18 996	18 996	25 522	235 503	233 456	224 107
Total Revenue by Vote	2 311 158	2 393 026	2 389 333	2 404 180	2 389 059	2 403 080	2 404 940	2 385 806	2 390 359	2 402 690	2 390 555	2 484 806	28 748 991	31 037 165	33 587 404
Expenditure by Vote to be appropriated															
City Planning and Development	24 459	24 459	24 459	24 459	35 400	24 459	24 459	24 459	24 459	24 459	24 459	24 459	304 449	317 381	336 107
Corporate & Shared Services	107 797	107 797	107 797	107 797	122 899	107 797	107 797	107 797	107 797	107 797	107 797	107 797	1 308 669	1 354 487	1 405 816
Economic Development	32 402	32 402	32 402	32 402	34 738	32 402	32 402	32 402	32 402	32 402	32 402	32 710	391 472	401 138	410 886
Emergency Services	46 059	46 059	46 059	46 059	69 353	46 059	46 059	46 059	46 059	46 059	46 059	46 059	576 004	608 336	642 485
Environmental Management	29 181	29 181	29 181	29 181	37 196	29 181	29 181	29 181	29 181	29 181	29 181	29 181	358 187	376 427	395 303
Group Financial Services	120 172	120 173	120 173	120 173	143 503	120 173	120 173	120 173	120 173	120 173	120 173	120 172	1 485 401	1 866 024	2 511 806
Housing & Human Settlement	30 245	30 514	30 345	30 393	32 768	30 346	31 002	30 403	30 212	30 221	30 362	30 015	366 826	395 306	418 494
Group Information & Communication Technology	62 000	44 223	44 223	44 223	47 196	44 223	44 223	44 223	44 223	44 223	44 223	26 446	533 650	553 205	573 095
Metro Police Services	145 232	145 233	145 233	145 233	192 206	145 233	145 233	145 233	145 233	145 233	145 233	145 233	1 789 763	1 827 706	1 928 284
Office of the City Manager	21 717	21 717	21 717	21 717	25 176	21 717	21 717	21 717	21 717	21 717	21 717	21 717	264 063	272 522	281 126
Service Delivery and Transformation	358 095	358 100	358 100	358 100	493 771	358 100	358 100	358 100	358 100	358 100	358 100	358 105	4 432 871	4 621 491	4 834 558
Water and Sanitation Department	280 055	280 055	279 373	280 055	287 025	280 055	280 055	278 007	280 055	279 373	280 055	316 738	3 400 902	3 797 851	4 101 758
Energy and Electricity Department	677 538	677 539	677 539	677 539	683 907	677 539	677 539	677 539	677 539	677 539	677 539	677 540	8 136 834	9 023 573	9 713 323
Transport	80 508	80 508	80 508	80 508	92 412	80 508	80 508	80 508	80 508	80 508	80 508	80 508	978 004	1 046 678	1 101 101
Other Votes	114 428	114 428	114 428	114 428	145 121	114 428	114 428	114 428	114 428	114 428	114 428	114 428	1 403 824	1 407 162	1 467 596
Total Expenditure by Vote	2 129 889	2 112 387	2 111 536	2 112 267	2 442 671	2 112 219	2 112 876	2 110 229	2 112 086	2 111 412	2 112 236	2 131 108	25 710 916	27 869 289	30 121 737
Surplus/(Deficit) before assoc.	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 465 667
Taxation															
Attributable to minorities															
Share of surplus/ (deficit) of associate															
Surplus/(Deficit)	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 465 667

Table 103: MBRR SA27 – Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard															
Governance and administration	728 636	732 803	732 803	732 803	732 803	736 579	732 803	732 803	732 803	732 803	732 803	740 746	8 801 188	9 633 901	10 534 213
Executive and council	4 802	8 969	8 969	8 969	8 969	12 744	8 969	8 969	8 969	8 969	8 969	16 911	115 176	95 375	93 375
Budget and treasury office	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	697 799	8 373 584	9 207 139	10 106 592
Corporate services	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	26 036	312 427	331 387	334 245
Community and public safety	63 614	93 600	94 190	94 160	93 917	95 300	94 820	93 388	93 854	94 033	94 050	126 855	1 131 882	1 158 753	1 194 463
Community and social services	1 712	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	7 212	53 546	48 970	39 543
Sport and recreation	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	19 994	20 394	21 237
Public safety	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	17 058	204 695	205 175	205 654
Housing	33 010	60 247	60 837	60 806	60 563	61 946	61 566	60 034	60 500	60 679	60 696	90 751	731 636	755 806	793 264
Health	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	10 168	122 011	128 408	134 766
Economic and environmental services	114 309	152 217	149 297	162 812	149 297	156 797	162 812	149 297	149 297	162 812	149 297	205 300	1 863 543	1 871 731	1 949 717
Planning and development	30 672	20 077	17 156	30 672	17 156	17 156	30 672	17 156	17 156	30 672	17 156	17 156	262 857	236 529	246 462
Road transport	83 614	132 117	132 117	132 117	132 117	139 617	132 117	132 117	132 117	132 117	132 117	188 121	1 600 410	1 634 913	1 702 953
Environmental protection	23	23	23	23	23	23	23	23	23	23	23	23	276	289	301
Trading services	1 388 994	1 398 800	1 397 437	1 398 800	1 397 437	1 398 800	1 398 800	1 394 713	1 398 800	1 397 437	1 398 800	1 396 300	16 765 118	18 177 098	19 704 918
Electricity	909 383	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	915 925	922 467	10 991 099	11 900 014	12 835 810
Water	311 003	311 003	309 641	311 003	309 641	311 003	311 003	306 916	311 003	309 641	311 003	298 698	3 711 560	4 041 460	4 403 313
Waste water management	70 723	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	73 986	77 249	887 831	947 922	1 054 077
Waste management	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	97 886	1 174 628	1 287 702	1 411 719
Other	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	15 605	187 260	195 682	204 093
Total Revenue - Standard	2 311 158	2 393 026	2 389 333	2 404 180	2 389 059	2 403 080	2 404 940	2 385 806	2 390 359	2 402 690	2 390 555	2 484 806	28 748 991	31 037 165	33 587 404
Expenditure - Standard															
Governance and administration	437 616	419 839	419 839	419 839	512 000	419 839	419 839	419 839	419 839	419 839	419 839	402 062	5 130 232	5 625 564	6 426 278
Executive and council	114 343	114 343	114 343	114 343	159 600	114 343	114 343	114 343	114 343	114 343	114 343	114 343	1 417 378	1 436 330	1 509 375
Budget and treasury office	57 419	57 419	57 419	57 419	59 437	57 419	57 419	57 419	57 419	57 419	57 419	57 419	691 049	1 066 241	1 658 180
Corporate services	265 854	248 076	248 076	248 076	292 963	248 076	248 076	248 076	248 076	248 076	248 076	230 299	3 021 805	3 132 993	3 258 723
Community and public safety	302 859	303 133	302 965	303 012	400 487	302 965	303 622	303 022	302 832	302 840	302 982	302 639	3 733 359	3 822 098	4 024 049
Community and social services	52 607	52 612	52 612	52 612	71 740	52 612	52 612	52 612	52 612	52 612	52 612	52 612	650 470	626 103	655 119
Sport and recreation	36 008	36 008	36 008	36 008	47 912	36 008	36 008	36 008	36 008	36 008	36 008	36 008	444 000	466 314	489 930
Public safety	141 333	141 333	141 333	141 333	183 662	141 333	141 333	141 333	141 333	141 333	141 333	141 333	1 738 320	1 772 614	1 869 279
Housing	35 952	36 220	36 062	36 100	41 345	36 053	36 709	36 110	35 919	35 927	36 069	35 722	438 177	469 869	496 378
Health	36 960	36 960	36 960	36 960	55 829	36 960	36 960	36 960	36 960	36 960	36 960	36 960	462 391	487 198	513 343
Economic and environmental services	185 183	185 183	185 183	185 183	235 669	185 183	185 183	185 183	185 183	185 183	185 183	185 492	2 272 994	2 395 180	2 510 497
Planning and development	60 417	60 418	60 418	60 418	76 231	60 418	60 418	60 418	60 418	60 418	60 418	60 726	741 132	766 110	797 114
Road transport	122 620	122 620	122 620	122 620	156 229	122 620	122 620	122 620	122 620	122 620	122 620	122 620	1 505 049	1 600 803	1 683 586
Environmental protection	2 146	2 146	2 146	2 146	3 208	2 146	2 146	2 146	2 146	2 146	2 146	2 146	26 813	28 268	29 797
Trading services	1 188 496	1 188 497	1 187 815	1 188 497	1 275 086	1 188 497	1 188 497	1 186 450	1 188 497	1 187 815	1 188 497	1 225 181	14 381 827	15 824 667	16 949 631
Electricity	791 305	791 306	791 306	791 306	832 004	791 306	791 306	791 306	791 306	791 306	791 306	791 306	9 536 368	10 480 135	11 228 966
Water	270 702	270 703	270 020	270 703	280 219	270 703	270 703	268 655	270 703	270 020	270 703	307 385	3 291 217	3 655 415	3 948 386
Waste water management	45 517	45 517	45 517	45 517	53 032	45 517	45 517	45 517	45 517	45 517	45 517	45 517	553 715	601 761	628 540
Waste management	80 972	80 972	80 972	80 972	109 830	80 972	80 972	80 972	80 972	80 972	80 972	80 972	1 000 526	1 087 355	1 143 739
Other	15 734	15 734	15 734	15 734	19 430	15 734	15 734	15 734	15 734	15 734	15 734	15 734	192 505	201 779	211 282
Total Expenditure - Standard	2 129 889	2 112 387	2 111 536	2 112 267	2 442 671	2 112 219	2 112 876	2 110 229	2 112 086	2 111 412	2 112 236	2 131 108	25 710 916	27 869 289	30 121 737
Surplus/(Deficit) before assoc. Share of surplus/(deficit) of associate	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 465 667
Surplus/(Deficit)	181 269	280 638	277 796	291 914	(53 612)	290 861	292 064	275 577	278 273	291 279	278 318	353 698	3 038 075	3 167 876	3 465 667

Table 104: MBRR SA30 – Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source															
Property rates	401 456 200	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 356	401 456 556	4 817 476 316	5 301 983 828	5 834 941 484
Penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	802 834 767	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 086	802 834 361	9 634 008 968	10 403 257 512	11 234 046 124
Service charges - water revenue	256 211 892	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 211 977	256 212 062	3 074 543 719	3 366 574 330	3 661 784 245
Service charges - sanitation revenue	60 927 103	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 106	60 927 093	731 125 260	799 064 026	877 781 109
Service charges - refuse revenue	84 009 693	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 716	84 009 701	1 008 116 634	1 108 928 072	1 219 920 088
Service charges - other	11 697 855	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 862	11 697 861	140 374 336	146 691 240	152 989 944
Rental of facilities and equipment	8 618 318	8 618 701	8 619 537	8 620 894	8 620 894	8 621 777	8 623 182	8 623 182	8 624 114	8 625 566	8 625 566	8 626 949	103 468 678	108 126 338	112 808 183
Interest earned - on financial investments	5 876 649	5 876 649	5 876 118	5 876 649	5 876 118	5 876 649	5 876 649	5 876 649	5 876 649	5 876 118	5 876 649	5 914 875	70 546 828	107 100 406	112 328 339
Interest earned - outstanding debtors	10 088 566	10 088 568	10 007 982	10 088 568	10 007 982	10 088 568	10 088 568	9 846 811	10 088 568	10 007 982	10 088 568	12 107 163	122 591 891	129 757 933	138 461 880
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 390 946	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 951	16 390 944	196 691 400	196 811 600	196 331 600
Licences and permits	4 806 648	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 650	4 806 652	57 679 800	60 185 400	62 687 400
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	324 985 516	299 387 175	307 387 175	312 924 675	299 387 175	299 387 175	312 924 675	299 387 175	299 387 175	312 924 675	299 387 175	299 387 280	3 666 857 044	3 971 591 410	4 312 525 410
Other revenue	68 123 601	71 048 056	68 127 487	68 127 527	68 127 527	68 127 527	68 127 595	68 127 595	68 127 623	68 127 666	68 127 666	68 131 580	826 440 280	846 489 527	866 489 527
Cash Receipts by Source	2 056 026 742	2 033 353 851	2 038 302 002	2 043 973 016	2 030 353 400	2 030 436 426	2 043 975 372	2 030 191 524	2 030 438 832	2 043 985 711	2 030 440 327	2 032 497 167	24 443 934 372	26 516 802 455	28 793 804 333
Other Cash Flows by Source															
Transfer receipts - capital	68 213 978	154 577 982	186 648 354	174 793 961	293 963 228	180 810 762	244 153 149	126 712 920	187 729 740	230 157 174	261 697 020	343 701 414	2 453 159 662	2 506 939 000	2 632 126 000
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	714 029	714 029	713 481	714 029	713 481	714 029	714 029	712 385	714 029	713 481	714 029	713 481	8 564 516	8 731 807	8 902 443
Decrease (increase) in non-current debtors	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	-	-	-	-
Decrease (increase) other non-current receivables	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	4 046 103	-	-	-	-
Decrease (increase) in non-current investments	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	4 667 262	46 553 230	-	-
Total Cash Receipts by Source	2 133 668 115	2 197 359 228	2 234 427 203	2 228 194 371	2 333 743 474	2 220 674 582	2 437 555 916	2 366 330 195	2 427 595 966	2 483 479 732	2 501 564 142	2 585 625 421	28 210 218 944	30 196 128 149	32 919 849 943
Cash Payments by Type															
Employee related costs	587 624 132	587 481 044	587 621 692	587 523 832	587 432 777	587 478 843	587 703 032	587 306 083	587 397 176	587 476 662	587 480 045	587 765 301	7 050 264 619	7 439 807 602	7 857 911 576
Remuneration of councillors	9 699 810	9 671 703	9 699 085	9 680 033	9 662 306	9 671 274	9 714 921	9 637 641	9 655 375	9 670 850	9 665 688	9 727 619	116 156 285	127 083 441	139 435 202
Finance charges	85 798 464	85 798 211	85 797 065	85 797 065	85 796 480	85 796 961	85 796 648	85 796 023	85 796 023	85 794 968	85 794 300	85 794 300	1 029 556 174	1 110 510 912	1 194 243 912
Bulk purchases - Electricity	567 080 792	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 009	567 081 228	6 804 972 100	7 349 369 900	7 937 319 500
Bulk purchases - Water & Sewer	164 755 249	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	164 755 309	1 977 053 039	2 153 721 039	2 355 004 209
Other materials	30 650 404	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	30 650 569	367 806 726	379 711 841	385 129 876
Contracted services	155 009 340	154 689 987	155 000 145	154 794 345	154 583 549	154 685 135	155 179 518	154 304 163	154 500 043	154 680 326	154 621 629	155 323 343	1 857 365 523	1 909 946 209	1 930 859 638
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	21 608 140	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 150	21 608 160	259 297 800	267 387 100	268 474 900
Other expenditure	328 437 883	311 092 253	311 231 855	311 734 724	311 044 346	311 089 069	311 312 590	310 918 595	311 089 011	311 087 905	311 061 485	284 175 358	3 733 596 073	3 830 242 824	4 372 157 924
Cash Payments by Type	1 950 663 205	1 932 828 235	1 933 444 688	1 933 015 556	1 932 614 496	1 932 817 319	1 933 801 746	1 932 055 955	1 932 457 666	1 932 005 746	1 932 689 262	1 916 883 310	23 196 079 006	24 567 782 474	26 440 536 738
Other Cash Flows/Payments by Type															
Capital assets	105 429 994	238 768 836	289 167 244	269 464 375	463 065 799	278 970 098	377 021 893	195 372 378	289 421 749	354 739 275	403 210 914	529 674 699	3 783 366 152	3 922 744 318	4 091 519 580
Repayment of borrowing	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 801	46 695 800	580 349 611	674 945 109	817 928 898
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	2 102 789 001	2 218 292 872	2 268 307 943	2 249 175 732	2 432 366 094	2 258 492 218	2 357 519 440	2 174 123 743	2 268 575 216	2 334 300 824	2 382 595 877	2 483 255 809	27 539 794 769	29 165 471 901	31 349 885 216
NET INCREASE/(DECREASE) IN CASH HELD	30 879 114	-20 933 644	-33 880 740	-20 981 361	-98 622 620	-37 817 636	140 036 476	192 206 451	159 020 751	149 178 908	118 968 865	92 369 612	670 424 175	1 030 656 248	1 569 864 727
Cash/cash equivalents at the monthly/year begin:	1 203 476 109	1 234 355 224	1 213 421 279	1 179 540 839	1 159 559 478	1 059 836 868	1 022 119 222	1 162 155 897	1 354 362 149	1 513 382 900	1 662 561 007	1 781 530 672	1 203 476 109	1 873 900 284	2 904 556 532
Cash/cash equivalents at the monthly/year end:	1 234 355 224	1 213 421 579	1 179 540 539	1 158 559 478	1 059 936 858	1 022 119 222	1 162 155 897	1 354 362 149	1 513 382 900	1 662 561 007	1 781 530 672	1 873 900 284	1 873 900 284	2 904 556 532	4 474 421 259

Table 105: MBRR SA31 – Consolidated aggregated entity budget

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R million									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	190 132	185 759	236 090	285 950	285 950	285 950	275 491	316 815	364 337
Investment revenue	21 826	24 147	28 102	30 076	30 153	30 153	35 114	38 657	42 544
Transfers recognised - operational	13 727	25 062	71 364	69 579	255 820	255 820	250 535	255 162	259 162
Other own revenue	106 895	137 131	171 426	180 666	7 723	7 723	9 829	10 307	10 843
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution)	332 581	372 100	506 983	566 271	579 646	579 646	570 969	620 941	676 888
Employee costs	74 782	78 357	106 158	134 477	128 939	128 939	141 270	150 257	158 118
Remuneration of Board Members	684	2 974	5 381	3 466	4 060	4 060	4 549	5 089	5 477
Depreciation & asset impairment	2 745	2 283	3 630	2 554	2 798	2 798	1 939	2 175	2 395
Finance charges	516	478	450	432	443	443	354	317	277
Materials and bulk purchases	93 180	111 720	132 105	145 909	145 909	145 909	201 884	222 072	244 280
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	167 480	169 680	254 951	279 433	297 497	297 497	220 972	241 030	266 341
Total Expenditure	339 388	365 492	502 675	566 271	579 646	579 646	570 969	620 941	676 888
Surplus/(Deficit)	(6 808)	6 608	4 308	(0)	(0)	(0)	(0)	0	0
Capital expenditure & funds sources									
Capital expenditure									
Transfers recognised - operational	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources	–	–	–	–	–	–	–	–	–
Financial position									
Total current assets	95 183	138 934	124 939	67 439	64 243	64 243	62 271	66 708	71 988
Total non current assets	27 443	24 809	32 269	47 403	39 493	39 493	41 782	49 209	58 367
Total current liabilities	104 875	130 409	123 855	69 782	70 342	70 342	73 776	78 693	83 809
Total non current liabilities	3 119	2 804	2 954	3 423	3 423	3 423	2 408	1 842	1 577
Equity	14 632	30 530	30 399	41 637	29 971	29 971	27 869	35 381	44 969
Cash flows									
Net cash from (used) operating	(25 199)	26 988	1 767	965	1 899	1 899	(1 980)	11 097	13 550
Net cash from (used) investing	(602)	(2 457)	(10 872)	(11 341)	(12 868)	(12 868)	(3 931)	(10 742)	(12 636)
Net cash from (used) financing	(581)	(217)	(904)	(115)	(115)	(115)	(115)	(115)	(115)
Cash/cash equivalents at the year end	24 480	48 795	38 786	28 294	27 701	27 701	21 674	21 914	22 713

Table 106: MBRR SA32 – Consolidated List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
		Number			
Municipal Entities					
Housing Company Tshwane (HCT)	Yrs	Ongoing	The entity manages the rental of stock. They must also increase the rental of stock by buying and developing new properties that will be affordable to the community.	Ongoing	8 000 000
Sandspruit Water Association (WSA)	Yrs	Ongoing	Provision Water and Sanitation Services in part of Region 1 (Northern Region of the City of Tshwane).	Ongoing	172 940 100
Tshwane Economic Development Agency (TEDA)	Yrs	Ongoing	To promote Trade and Investment, Tourism Management Promotion and Implementation.	Ongoing	47 500 000
A-M Consulting Engineers (Pty) Ltd.	Yrs	3	Project management unit (PMU) to assist with the planning & implementation of the City of Tshwane's integrated rapid public transport network (IRPTN).	31 May 2017	29 502 190
Kanimambo Motormedics CC	Yrs	3	The removal of sludge drying beds at Klipgat Waste Water Treatment Works (WWTW): as and when required.	30 June 2017	1 884 680
CT Control Systems CC	Yrs	3	The monitoring, reporting, preventative, maintenance and repair of flow meters, controllers and dissolved oxygen meters for the City of Tshwane.	31 July 2017	7 597 906
Alifix Services CC	Yrs	3	Monitoring preventative maintenance and repair of self priming pumps at Waste Water Treatment Works (WWTW) and Waste Water Collection (WWC) pump stations as and when required.	30 June 2017	252 000
MIS Pipelines (Pty) Ltd.	Yrs	3	The laying of distribution & bulk water pipelines in the City of Tshwane: as and when required: OF worn-out network pipes.	31 May 2017	16 713 612
Buzaphi Construction (Pty) Ltd. & Kagom Projects and Training CC	Yrs	3	The laying of distribution & bulk water pipelines in the City of Tshwane: as and when required replacement of worn out network pipes.	31 May 2017	19 869 809
KC Solutions Pretoria CC	Yrs	3	The management, administration, maintenance and monitoring of the current data-ease systems.	28 February 2016	57 000 000
FB Crane Builders and Repairs (Pty) Ltd.	Yrs	3	The examination and performance testing of lifting machinery at Rooiwal Power Station.	31 October 2017	728 925
The Great Rock Trading CC	Yrs	3	Credit control contractors (CCC) for disconnection, reconnections and inspections of Electricity and Water services.	31 October 2017	120 000 000
Hugo & Ngwenya Inc. Muthray Hassim Inc. Revenue Consulting (Pty) Ltd Makaula Zilwa (Gauteng) Ramathshil Mugeru Attorneys Zandile Management Services CC Balini Barui Trading (Pty) Ltd					
Nozuko Nxusani & Andile Seth Consortium	Yrs	3	Outsources agencies for collection of outstanding debtors accounts older than 60 days.	28 February 2017	62 643 200
M T Mmndze Projects & Consulting (Pty) Ltd Modise Attorneys Inc. Kwinana Consortium Medaco Gauteng (Pty) Ltd Hahlekela Trading CC Mlaweng Magolego (Pty) Ltd Nungu Trading 202 (Pty) Ltd Mohale Inc.					
Gau Flora (Pty) Ltd. Social Space Trading and Projects CC	Yrs	3	Horticultural landscape development including follow-up landscape maintenance programme in the City of Tshwane: as and when required.	30 April 2016	119 406 090
Mphosha Construction Services CC MCC Security and Projects CC Nkoananyana Security Services CC Mohanyisi Trading Enterprise CC Griffon Security & Cleaning Services CC Eishadai security Services CC Majories Trading Enterprises CC Rivoningo Security Services DD Harama Security Services CC TNA Trading & Enterprises CC Kgomoganang Business Enterprises CC Sidas Security Guards (Pty) Ltd Marumo Maepa Cleaning and security CC Both-best Trading and Projects CC Umphakathi Security Services CC Lady T Protection ServicesCC Hoffine Security Services CC Pangela Security Services CC Mabotwane Security services CC Vimsire Protection & Security CC Samabandla Security and cleaning CC Wenzile Phaphama Trading CC Triotic Protection Services CC Siya Gjima Security Services CC Phuthadichaba Trading Enterprise CC					
	Yrs	3	Rendering guarding services for the City of Tshwane.	31 October 2016	200 000 000

Table 107: MBRR SA34d – Consolidated depreciation by asset class

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation by Asset Class/Sub-class									
Infrastructure	567 455	527 276	886 416	740 587	725 681	725 681	771 204	851 824	912 563
Infrastructure - Road transport	256 845	255 126	274 674	412 662	392 021	392 021	437 122	465 420	494 779
Roads, Pavements & Bridges	184 552	197 042	211 268	355 439	336 639	336 639	280 026	325 763	379 029
Storm water	72 294	58 084	63 406	57 223	55 382	55 382	157 096	139 656	115 750
Infrastructure - Electricity	107 786	126 423	326 782	171 282	159 424	159 424	137 941	183 770	214 021
Generation	66 953	76 153	229 511	131 642	113 197	113 197	102 647	143 013	165 265
Transmission & Reticulation	32 992	39 024	54 415	28 926	32 141	32 141	13 717	16 367	12 427
Street Lighting	7 842	11 246	42 856	10 713	14 086	14 086	21 577	24 390	36 329
Infrastructure - Water	76 626	75 484	107 635	88 301	83 408	83 408	73 958	70 423	74 896
Dams & Reservoirs	11 420	6 434	10 986	15 401	14 726	14 726	17 724	14 254	13 948
Water purification	—	—	—	—	—	—	—	—	—
Reticulation	65 206	69 050	96 649	72 901	68 682	68 682	56 233	56 169	60 949
Infrastructure - Sanitation	105 540	66 426	101 753	45 281	40 737	40 737	35 471	31 675	33 990
Reticulation	92 890	61 904	93 931	39 504	35 212	35 212	27 742	25 340	25 949
Sewerage purification	12 651	4 522	7 822	5 778	5 524	5 524	7 728	6 335	8 040
Infrastructure - Other	20 657	3 817	75 572	23 061	50 092	50 092	86 712	100 537	94 877
Waste Management	4 191	1 282	9 384	4 178	3 995	3 995	5 240	9 344	6 812
Transportation	5 007	520	15 943	4 821	7 171	7 171	16 954	3 643	2 757
Gas	—	—	—	—	—	—	—	—	—
Other	11 459	2 015	50 245	14 061	38 926	38 926	64 518	87 550	85 308
Community	64 321	67 816	135 713	83 297	98 751	98 751	113 127	102 469	105 744
Parks & gardens	1 660	9 326	6 795	5 357	5 122	5 122	10 789	12 670	12 975
Sportsfields & stadia	12 395	25 123	41 793	19 284	24 176	24 176	28 051	19 955	24 328
Swimming pools	—	—	—	—	—	—	—	—	—
Community halls	—	—	—	—	—	—	—	—	—
Libraries	6 498	3 648	6 636	5 357	5 122	5 122	1 849	6 969	5 190
Recreational facilities	—	1 121	2 093	—	—	—	3 082	3 168	3 244
Fire, safety & emergency	232	283	1 457	—	—	—	616	—	—
Security and policing	723	157	10 845	1 071	1 024	1 024	3 082	3 168	3 244
Buses	218	—	—	—	—	—	—	—	—
Clinics	4 965	4 046	10 003	10 713	13 112	13 112	26 201	22 173	24 652
Museums & Art Galleries	526	222	—	—	—	—	—	—	—
Cemeteries	13 012	2 011	2 162	1 339	5 376	5 376	8 631	9 027	6 163
Social rental housing	—	—	—	—	—	—	—	—	—
Other	24 093	21 879	53 928	40 176	44 818	44 818	30 825	25 340	25 949
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	759	2 855	(4 100)	241 269	237 259	237 259	225 823	249 405	264 767
Housing development	759	2 855	(4 100)	241 269	237 259	237 259	206 681	218 205	233 303
Other	—	—	—	—	—	—	19 142	31 200	31 464
Other assets	386 825	464 917	146 204	51 188	62 287	62 287	38 316	47 988	54 007
General vehicles	—	46 677	55 260	—	1 024	1 024	—	9 503	9 731
Specialised vehicles	87 547	57 649	(59)	32	31	31	—	—	—
Plant & equipment	4 520	7 432	2 267	268	256	256	925	950	973
Computers - hardware/equipment	10 087	7 829	12 959	8 035	7 683	7 683	4 624	6 335	8 109
Furniture and other office equipment	21 108	66 706	26 533	12 820	14 006	14 006	7 953	8 236	7 785
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	18 747	34 533	2 767	1 473	1 409	1 409	1 695	1 742	1 297
Civic Land and Buildings	—	—	—	—	—	—	—	—	—
Other Buildings	50 958	77 631	18 473	24 729	34 215	34 215	11 868	3 643	6 487
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Invent)	—	—	—	—	—	—	—	—	—
Other	193 859	166 460	28 004	3 830	3 662	3 662	11 251	17 580	19 624
Agricultural assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Intangibles	43 686	68 007	78 445	—	—	—	40 311	12 733	12 975
Computers - software & programming	43 686	68 007	78 445	—	—	—	40 311	12 733	12 975
Other (list sub-class)	—	—	—	—	—	—	—	—	—
Total Depreciation	1 063 046	1 130 870	1 242 678	1 116 341	1 123 978	1 123 978	1 188 780	1 264 419	1 350 056
Specialised vehicles	87 547	57 649	(59)	32	31	31	—	—	—
Refuse	—	—	—	—	—	—	—	—	—
Fire	87 547	57 649	(59)	32	31	31	—	—	—
Conservancy	—	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—

2.15 ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES

Viable municipal entities

The City of Tshwane has the following active municipal entities which are viable and functioning in compliance with the Municipal Finance Management Act, 2003 (Act 56 of 2003) and the Local Government: Municipal Systems Act, 200 (Act 32 of 2000):

- Sandspruit Works Association.
- Housing Company Tshwane.
- Tshwane Economic Development Agency (TEDA).

Consolidation of municipal entities

Consolidated financial statements were compiled for the City of Tshwane and its operational municipal entities.

Table 108: Housing Company Tshwane – Budget summary

Housing Company Tshwane - Budget summary									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	13 727	7 028	12 288	22 079	29 847	29 847	23 445	28 072	32 072
Other own revenue	2 573	2 764	3 741	7 756	3 847	3 847	3 972	4 190	4 412
Total Revenue (excluding capital transfers and contributions)	16 301	9 792	16 029	29 835	33 694	33 694	27 417	32 263	36 485
Employee costs	2 813	4 152	3 370	5 609	5 494	5 494	5 945	6 572	6 920
Remuneration of Board Members	433	763	1 544	988	1 191	1 191	1 157	1 279	1 347
Depreciation and debt impairment	79	–	–	–	–	–	681	753	793
Finance charges	514	464	419	382	373	373	284	240	196
Materials and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	2 580	4 872	6 176	22 857	26 636	26 636	19 349	23 418	27 229
Total Expenditure	6 419	10 250	11 510	29 835	33 694	33 694	27 417	32 263	36 485
Surplus/(Deficit)	9 882	(458)	4 519	(0)	–	–	(0)	0	0
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	9 882	(458)	4 519	(0)	–	–	(0)	0	0
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	9 882	(458)	4 519	(0)	–	–	(0)	0	0
Capital expenditure & funds sources									
Capital expenditure	140	171	480	8 991	10 068	10 068	1 111	8 510	10 370
Transfers recognised - capital	–	–	–	8 826	8 506	8 506	1 111	8 510	10 370
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	140	171	480	165	1 562	1 562	–	–	–
Total sources of capital funds	140	171	480	8 991	10 068	10 068	1 111	8 510	10 370
Financial position									
Total current assets	3 433	21 559	19 983	13 155	10 266	10 266	5 999	6 340	6 785
Total non current assets	16 003	13 482	14 228	26 009	23 984	23 984	12 499	21 009	31 379
Total current liabilities	1 951	9 040	9 734	2 115	4 676	4 676	3 346	3 522	3 708
Total non current liabilities	3 119	2 804	2 488	2 173	2 173	2 173	1 858	1 542	1 227
Community wealth/Equity	14 365	23 197	21 989	34 876	27 401	27 401	13 294	22 285	33 230
Cash flows									
Net cash from (used) operating	(5 763)	18 161	(297)	(320)	163	163	(3 098)	9 149	11 026
Net cash from (used) investing	(140)	(171)	(480)	(8 991)	(10 068)	(10 068)	(1 111)	(8 510)	(10 370)
Net cash from (used) financing	(608)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)
Cash/cash equivalents at the year end	3 159	20 834	19 742	10 115	9 522	9 522	4 997	5 320	5 661

Table 109: Housing Company Tshwane – Budgeted financial performance

Housing Company Tshwane - Budgeted financial performance									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Revenue by Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 503	2 651	3 203	7 607	3 689	3 689	3 795	4 004	4 216
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	7	35	30	107	107	64	67	71
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	13 727	7 028	12 288	22 079	29 847	29 847	23 445	28 072	32 072
Other revenue	71	106	203	118	51	51	113	119	126
Gains on disposal of PPE	-	-	300	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	16 301	9 792	16 029	29 835	33 694	33 694	27 417	32 263	36 485
Expenditure By Type									
Employee related costs	2 813	4 152	3 370	5 609	5 494	5 494	5 945	6 572	6 920
Remuneration of Directors	433	763	1 544	988	1 191	1 191	1 157	1 279	1 347
Debt impairment	-	-	-	-	-	-	681	753	793
Collection costs	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	79	12	33	95	339	339	339	375	395
Finance charges	514	464	419	382	373	373	284	240	196
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	464	928	2 092	2 344	2 852	2 852	13 110	4 876	5 357
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	2 116	1 252	4 051	20 418	23 445	23 445	5 901	18 168	21 477
Loss on disposal of PPE	-	2 680	-	-	-	-	-	-	-
Total Expenditure	6 419	10 250	11 510	29 835	33 694	33 694	27 417	32 263	36 485
Surplus/(Deficit)	9 882	(458)	4 519	(0)	-	-	(0)	0	0
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributions of PPE	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 882	(458)	4 519	(0)	-	-	(0)	0	0
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 882	(458)	4 519	(0)	-	-	(0)	0	0

Table 110: Housing Company Tshwane – Budgeted financial position

Housing Company Tshwane - Budgeted financial position									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
ASSETS									
Current assets									
Cash	3 159	20 834	19 742	10 115	9 522	9 522	4 997	5 320	5 661
Call investment deposits	–	–	–	–	–	–	–	–	–
Consumer debtors	255	627	85	2 959	677	677	934	949	1 049
Other debtors	19	99	156	81	67	67	67	71	75
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–
Inventory	–	–	–	–	–	–	–	–	–
Total current assets	3 433	21 559	19 983	13 155	10 266	10 266	5 999	6 340	6 785
Non current assets									
Long-term receivables	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	15 871	13 200	13 500	24 697	22 006	22 006	9 526	17 836	27 836
Property, plant and equipment	132	282	679	1 312	1 779	1 779	2 074	2 274	2 644
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	49	–	199	199	899	899	899
Total non current assets	16 003	13 482	14 228	26 009	23 984	23 984	12 499	21 009	31 379
TOTAL ASSETS	19 436	35 041	34 211	39 164	34 250	34 250	18 498	27 350	38 165
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	315	315	315	315	315	315	315	315	315
Consumer deposits	437	419	480	469	475	475	475	503	532
Trade and other payables	1 071	7 624	8 839	1 145	3 680	3 680	2 350	2 487	2 631
Provisions	127	682	100	185	205	205	205	217	230
Total current liabilities	1 951	9 040	9 734	2 115	4 676	4 676	3 346	3 522	3 708
Non current liabilities									
Borrowing	3 119	2 804	2 488	2 173	2 173	2 173	1 858	1 542	1 227
Provisions	–	–	–	–	–	–	–	–	–
Total non current liabilities	3 119	2 804	2 488	2 173	2 173	2 173	1 858	1 542	1 227
TOTAL LIABILITIES	5 070	11 844	12 222	4 288	6 849	6 849	5 204	5 064	4 935
NET ASSETS	14 365	23 197	21 989	34 876	27 401	27 401	13 294	22 285	33 230
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	9 752	18 583	17 375	30 262	22 787	22 787	8 680	17 671	28 616
Reserves	–	–	–	–	–	–	–	–	–
Share capital	4 614	4 614	4 614	4 614	4 614	4 614	4 614	4 614	4 614
TOTAL COMMUNITY WEALTH/EQUITY	14 365	23 197	21 989	34 876	27 401	27 401	13 294	22 285	33 230

Table 111: Housing Company Tshwane – Budgeted cash flow

Housing Company Tshwane - Budgeted cash flow									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	2 282	11 967	3 380	4 613	3 288	3 288	3 178	3 322	3 498
Government - operating	13 727	13 727	13 666	14 169	29 847	29 847	20 061	28 072	32 072
Government - capital	-	-	-	-	-	-	-	-	-
Interest	0	7	35	30	5	5	60	63	67
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(21 259)	(7 076)	(16 958)	(18 751)	(32 604)	(32 604)	(26 113)	(22 070)	(24 416)
Finance charges	(514)	(464)	(419)	(382)	(373)	(373)	(284)	(240)	(196)
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(5 763)	18 161	(297)	(320)	163	163	(3 098)	9 149	11 026
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(140)	(171)	(480)	(8 991)	(10 068)	(10 068)	(1 111)	(8 510)	(10 370)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(140)	(171)	(480)	(8 991)	(10 068)	(10 068)	(1 111)	(8 510)	(10 370)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(608)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(608)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)
NET INCREASE/ (DECREASE) IN CASH HELD	(6 512)	17 675	(1 092)	(9 627)	(10 220)	(10 220)	(4 524)	323	341
Cash/cash equivalents at the year begin:	9 670	3 159	20 834	19 742	19 742	19 742	9 522	4 997	5 320
Cash/cash equivalents at the year end:	3 159	20 834	19 742	10 115	9 522	9 522	4 997	5 320	5 661

Table 112: Housing Company Tshwane – Board members' allowance and staff benefits

Housing Company Tshwane - Board members' allowance and staff benefits									
Summary of Employee and Board Member remuneration	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Remuneration									
Board Members of Entities									
Basic Salaries	-	-	-	-	-	-	-	-	-
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Board Fees	433	763	1 544	988	1 191	1 191	1 157	1 279	1 347
Sub Total - Board Members of Entities	433	763	1 544	988	1 191	1 191	1 157	1 279	1 347
Senior Managers of Entities									
Basic Salaries	2 021	2 744	2 498	3 991	2 906	2 906	3 779	4 206	4 429
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2 021	2 744	2 498	3 991	2 906	2 906	3 779	4 206	4 429
Other Staff of Entities									
Basic Salaries	792	1 408	873	1 618	2 588	2 588	2 166	2 366	2 491
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	792	1 408	873	1 618	2 588	2 588	2 166	2 366	2 491
Total Municipal Entities remuneration	3 246	4 914	4 914	6 596	6 685	6 685	7 102	7 852	8 268

Table 113: Housing Company Tshwane – Budgeted monthly cash flow, revenue and expenditure

Housing Company Tshwane - Budgeted monthly cash flow, revenue and expenditure																
Description		Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Service charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		312	312	314	314	314	317	317	317	319	319	319	322	3 795	4 004	4 216
Other revenue		2 047	1 441	2 029	1 998	1 755	1 989	2 755	1 224	1 687	1 886	1 883	2 947	23 622	28 269	32 289
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		2 359	1 753	2 343	2 312	2 089	2 306	3 072	1 541	2 006	2 185	2 202	3 268	27 417	32 263	36 485
Expenditure By Type																
Employee related costs		474	474	474	474	474	474	474	474	474	474	474	732	5 945	6 572	6 920
Remuneration of Board Members		203	119	-	119	119	-	119	119	-	119	119	122	1 157	1 279	1 347
Debt impairment		56	56	58	56	56	58	56	56	58	56	56	58	681	753	793
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	85	-	-	85	-	-	85	-	-	85	339	375	395
Finance charges		26	26	24	25	24	24	24	21	23	22	23	22	284	240	196
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1 067	1 228	1 225	1 130	1 130	1 225	1 782	1 082	1 110	1 082	673	379	13 110	4 876	5 357
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		322	514	382	492	630	383	450	553	365	370	920	519	5 901	18 168	21 477
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		2 147	2 416	2 248	2 295	2 433	2 248	2 905	2 305	2 115	2 123	2 265	1 917	27 417	32 263	36 485
Capital expenditure																
Capital assets		193	-	95	-	-	95	700	-	28	-	-	-	1 111	8 510	10 370
Total capital expenditure		193	-	95	-	-	95	700	-	28	-	-	-	1 111	8 510	10 370
Cash flow																
Ratepayers and other		261	261	262	263	263	264	266	266	267	268	268	269	3 178	3 322	3 498
Grants		12 061	-	8 000	-	-	-	-	-	-	-	-	(0)	20 061	28 072	32 072
Interest		5	5	5	5	5	5	5	5	5	5	5	5	60	63	67
Suppliers, employees and other		(2 630)	(1 996)	(2 614)	(2 184)	(1 784)	(1 986)	(2 971)	(1 227)	(1 627)	(1 977)	(1 860)	(3 257)	(26 113)	(22 070)	(24 416)
Finance charges		(26)	(26)	(24)	(25)	(24)	(24)	(24)	(21)	(23)	(22)	(23)	(22)	(284)	(240)	(196)
Dividends paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 671	(1 755)	5 629	(1 940)	(1 539)	(1 741)	(2 724)	(978)	(1 379)	(1 726)	(1 609)	(3 005)	(3 098)	9 149	11 026
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets		(193)	-	(95)	-	-	(95)	(700)	-	(28)	-	-	-	(1 111)	(8 510)	(10 370)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(193)	-	(95)	-	-	(95)	(700)	-	(28)	-	-	-	(1 111)	(8 510)	(10 370)
Borrowing long term/refinancing/short term		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(315)	(315)	(315)
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(315)	(315)	(315)
NET INCREASE/ (DECREASE) IN CASH HELD		9 452	(1 782)	5 508	(1 967)	(1 566)	(1 863)	(3 451)	(1 004)	(1 433)	(1 752)	(1 636)	(3 031)	(4 524)	323	341

Table 114: Sandspruit Works Association – Budget summary

Sandspruit Works Association - Budget summary									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	190 132	185 759	236 090	285 950	285 950	285 950	275 491	316 815	364 337
Investment revenue	748	559	417	–	203	203	650	750	850
Transfers recognised - operational	–	–	–	–	172 940	172 940	172 940	172 940	172 940
Other own revenue	125 400	157 930	195 490	202 912	29 770	29 770	37 224	40 646	44 411
Total Revenue (excluding capital transfers and contributions)	316 280	344 248	431 998	488 862	488 862	488 862	486 305	531 151	582 538
Employee costs	71 969	73 303	83 336	94 193	94 193	94 193	103 611	109 310	115 103
Remuneration of Board Members	175	257	439	678	678	678	1 201	1 400	1 600
Depreciation and debt impairment	85 397	77 304	95 408	85 084	85 084	85 084	44 431	46 875	49 359
Finance charges	2	–	–	–	–	–	–	–	–
Materials and bulk purchases	93 180	111 720	132 105	145 909	145 909	145 909	201 884	222 072	244 280
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	82 166	84 540	125 630	162 998	162 998	162 998	135 177	151 494	172 195
Total Expenditure	332 890	347 123	436 918	488 862	488 862	488 862	486 305	531 151	582 538
Surplus/(Deficit)	(16 610)	(2 874)	(4 920)	–	0	(0)	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(16 610)	(2 874)	(4 920)	–	0	(0)	–	–	–
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(16 610)	(2 874)	(4 920)	–	0	(0)	–	–	–
Capital expenditure & funds sources									
Capital expenditure	497	462	526	2 000	2 000	2 000	13 750	1 750	1 750
Transfers recognised - capital	497	462	526	2 000	2 000	2 000	13 750	1 750	1 750
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	497	462	526	2 000	2 000	2 000	13 750	1 750	1 750
Financial position									
Total current assets	91 750	99 309	97 317	49 936	49 936	49 936	51 827	55 477	59 824
Total non current assets	11 440	9 453	8 106	8 994	8 994	8 994	22 116	20 316	18 316
Total current liabilities	102 803	111 249	104 778	61 417	61 417	61 417	64 430	68 571	72 841
Total non current liabilities	–	–	–	–	–	–	–	–	–
Community wealth/Equity	387	(2 487)	645	(2 487)	(2 487)	(2 487)	9 513	7 223	5 298
Cash flows									
Net cash from (used) operating	(19 408)	(8 672)	2 122	2 300	2 300	2 300	(331)	850	1 350
Net cash from (used) investing	(462)	(526)	(354)	(2 000)	(2 000)	(2 000)	(1 750)	(1 550)	(1 550)
Net cash from (used) financing	–	–	–	200	200	200	200	200	200
Cash/cash equivalents at the year end	21 321	12 123	13 891	14 391	14 391	14 391	12 510	12 010	12 010

Table 115: Sandspruit Works Association – Budgeted financial performance

Sandspruit Works Association - Budgeted financial performance									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Revenue by Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	121 456	107 986	150 835	186 527	186 527	186 527	217 752	250 415	287 977
Service charges - sanitation revenue	35 716	37 316	43 324	50 590	50 590	50 590	57 739	66 400	76 360
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	32 961	40 457	41 932	48 833	48 833	48 833	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	748	559	417	-	203	203	650	750	850
Interest earned - outstanding debtors	21 078	23 556	27 474	29 972	29 770	29 770	34 224	37 646	41 411
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	172 940	172 940	172 940	172 940	172 940
Other revenue	104 322	134 374	168 016	172 940	-	-	3 000	3 000	3 000
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	316 280	344 248	431 998	488 862	488 862	488 862	486 305	531 151	582 538
Expenditure By Type									
Employee related costs	71 969	73 303	83 336	94 193	94 193	94 193	103 611	109 310	115 103
Remuneration of Directors	175	257	439	678	678	678	1 201	1 400	1 600
Debt impairment	82 730	77 304	95 408	85 084	85 084	85 084	44 431	46 875	49 359
Collection costs	5 620	6	-	5 843	5 843	5 843	3 500	3 780	4 158
Depreciation & asset impairment	2 666	2 258	1 701	2 459	2 459	2 459	1 600	1 800	2 000
Finance charges	2	-	-	-	-	-	-	-	-
Bulk purchases	93 180	111 720	132 105	145 909	145 909	145 909	181 719	199 891	219 880
Other materials	-	-	-	-	-	-	20 165	22 182	24 400
Contracted services	-	-	-	-	-	-	21 116	23 227	25 550
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	76 546	82 022	123 929	154 696	154 696	154 696	108 961	122 686	140 487
Loss on disposal of PPE	-	253	-	-	-	-	-	-	-
Total Expenditure	332 890	347 123	436 918	488 862	488 862	488 862	486 305	531 151	582 538
Surplus/(Deficit)	(16 610)	(2 874)	(4 920)	-	0	(0)	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributions of PPE	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(16 610)	(2 874)	(4 920)	-	0	(0)	-	-	-
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(16 610)	(2 874)	(4 920)	-	0	(0)	-	-	-

Table 116: Sandspruit Works Association – Budgeted financial position

Sandspruit Works Association - Budgeted financial position									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
ASSETS									
Current assets									
Cash	21 321	12 123	13 891	14 391	14 391	14 391	12 510	12 010	12 010
Call investment deposits	–	–	–	–	–	–	–	–	–
Consumer debtors	13 566	15 289	14 339	14 432	14 432	14 432	15 875	17 463	19 209
Other debtors	54 346	69 125	65 704	17 963	17 963	17 963	19 963	22 164	24 380
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–
Inventory	2 517	2 771	3 383	3 150	3 150	3 150	3 478	3 840	4 224
Total current assets	91 750	99 309	97 317	49 936	49 936	49 936	51 827	55 477	59 824
Non current assets									
Long-term receivables	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–
Property, plant and equipment	11 440	9 453	8 106	8 994	8 994	8 994	22 116	20 316	18 316
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Total non current assets	11 440	9 453	8 106	8 994	8 994	8 994	22 116	20 316	18 316
TOTAL ASSETS	103 190	108 762	105 423	58 930	58 930	58 930	73 943	75 793	78 140
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Consumer deposits	3 085	3 468	3 726	3 500	3 500	3 500	3 700	3 900	4 290
Trade and other payables	99 719	107 781	101 052	57 917	57 917	57 917	60 730	64 671	68 551
Provisions	–	–	–	–	–	–	–	–	–
Total current liabilities	102 803	111 249	104 778	61 417	61 417	61 417	64 430	68 571	72 841
Non current liabilities									
Borrowing	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	–	–
Total non current liabilities	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES	102 803	111 249	104 778	61 417	61 417	61 417	64 430	68 571	72 841
NET ASSETS	387	(2 487)	645	(2 487)	(2 487)	(2 487)	9 513	7 223	5 298
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	387	(2 487)	645	(2 487)	(2 487)	(2 487)	9 513	7 223	5 298
Reserves	–	–	–	–	–	–	–	–	–
Share capital	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	387	(2 487)	645	(2 487)	(2 487)	(2 487)	9 513	7 223	5 298

Table 117: Sandspruit Works Association – Budgeted cash flow

Sandspruit Works Association - Budgeted cash flow									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	208 371	243 248	291 522	409 359	236 419	236 419	203 203	231 475	284 716
Government - operating	-	-	-	-	172 940	172 940	172 940	172 940	172 940
Government - capital	-	-	-	-	-	-	-	-	-
Interest	21 826	9 073	10 721	29 972	29 972	29 972	32 105	34 850	39 157
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(249 602)	(260 994)	(300 121)	(437 032)	(437 032)	(437 032)	(408 579)	(438 415)	(495 464)
Finance charges	(2)	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	0	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(19 408)	(8 672)	2 122	2 300	2 300	2 300	(331)	850	1 350
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(462)	(526)	(354)	(2 000)	(2 000)	(2 000)	(1 750)	(1 550)	(1 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(462)	(526)	(354)	(2 000)	(2 000)	(2 000)	(1 750)	(1 550)	(1 550)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	200	200	200	200	200	200
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	200	200	200	200	200	200
NET INCREASE/ (DECREASE) IN CASH HELD	(19 870)	(9 198)	1 768	500	500	500	(1 881)	(500)	-
Cash/cash equivalents at the year begin:	41 191	21 321	12 123	13 891	13 891	13 891	14 391	12 510	12 010
Cash/cash equivalents at the year end:	21 321	12 123	13 891	14 391	14 391	14 391	12 510	12 010	12 010

Table 118: Sandspruit Works Association – Board members' allowance and staff benefits

Sandspruit Works Association - Board members' allowance and staff benefits									
Summary of Employee and Board Member remuneration	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Remuneration									
Board Members of Entities									
Basic Salaries	-	-	-	-	-	-	-	-	-
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Board Fees	175	257	439	678	678	678	1 201	1 400	1 600
Sub Total - Board Members of Entities	175	257	439	678	678	678	1 201	1 400	1 600
Senior Managers of Entities									
Basic Salaries	4 021	3 551	3 614	4 873	4 873	4 873	4 724	4 984	5 248
Pension Contributions	430	541	515	816	816	816	874	922	971
Medical Aid Contributions	175	199	192	230	230	230	300	317	334
Motor vehicle allowance	136	403	1 002	156	156	156	1 236	1 304	1 373
Cell phone allowance	-	44	75	-	-	-	113	119	125
Housing allowance	126	160	163	176	176	176	208	220	232
Performance Bonus	166	295	314	343	343	343	437	461	485
Other benefits or allowances	-	257	231	135	135	135	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	5 055	5 450	6 107	6 728	6 728	6 728	7 892	8 326	8 768
Other Staff of Entities									
Basic Salaries	40 677	44 260	44 278	54 438	54 438	54 438	56 180	59 270	62 412
Pension Contributions	4 018	4 124	9 101	10 693	10 693	10 693	11 860	12 513	13 176
Medical Aid Contributions	6 163	6 821	7 538	8 756	8 756	8 756	9 192	9 697	10 211
Motor vehicle allowance	5 814	2 786	5 279	1 635	1 635	1 635	6 436	6 790	7 149
Cell phone allowance	-	-	299	-	-	-	423	446	470
Housing allowance	1 982	2 181	2 635	3 148	3 148	3 148	3 342	3 526	3 713
Overtime	2 346	2 256	2 763	2 310	2 310	2 310	2 414	2 547	2 682
Performance Bonus	-	-	3 460	4 208	4 208	4 208	4 486	4 733	4 983
Other benefits or allowances	5 914	5 424	1 876	2 277	2 277	2 277	1 386	1 462	1 540
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	66 914	67 852	77 229	87 465	87 465	87 465	95 719	100 984	106 336
Total Municipal Entities remuneration	72 145	73 560	83 775	94 871	94 871	94 871	104 813	110 710	116 703

Table 119: Sandspruit Works Association – Budgeted monthly cash flow, revenue and expenditure

Description	Sandspruit Works Association - Budgeted monthly cash flow, revenue and expenditure												Medium Term Revenue and Expenditure Framework		
	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
Revenue By Source															
Service charges	24 286	24 286	23 503	24 286	23 503	24 286	24 286	21 936	24 286	23 503	24 286	13 044	275 491	316 815	364 337
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue	17 946	17 946	17 367	17 946	17 367	17 946	17 946	16 209	17 946	17 367	17 946	16 882	210 814	214 336	218 201
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	42 232	42 232	40 870	42 232	40 870	42 232	42 232	38 145	42 232	40 870	42 232	29 926	486 305	531 151	582 538
Expenditure By Type															
Employee related costs	8 265	8 265	7 999	8 265	7 999	8 265	8 265	7 465	8 265	7 999	8 265	14 294	103 611	109 310	115 103
Remuneration of Board Members	58	58	56	58	56	58	58	52	58	56	58	579	1 201	1 400	1 600
Debt impairment	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	44 431	46 875	49 359
Collection costs	292	292	292	292	292	292	292	292	292	292	292	292	3 500	3 780	4 158
Depreciation & asset impairment	133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 800	2 000
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	12 839	12 839	12 425	12 839	12 425	12 839	12 839	11 597	12 839	12 425	12 839	42 971	181 719	199 891	219 880
Other materials	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	20 165	22 182	24 400
Contracted services	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 116	23 227	25 550
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	108 961	122 686	140 487
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	37 810	37 810	37 127	37 810	37 127	37 810	37 810	35 762	37 810	37 127	37 810	74 492	486 305	531 151	582 538
Capital expenditure															
Capital assets	170	170	164	170	164	170	170	153	170	164	170	11 914	13 750	1 750	1 750
Total capital expenditure	170	170	164	170	164	170	170	153	170	164	170	11 914	13 750	1 750	1 750
Cash flow															
Ratepayers and other	16 934	16 934	16 934	16 934	16 934	16 934	16 934	16 934	16 934	16 934	16 934	16 934	203 203	231 475	284 716
Grants	14 412	14 412	14 412	14 412	14 412	14 412	14 412	14 412	14 412	14 412	14 412	14 412	172 940	172 940	172 940
Interest	2 546	2 546	2 463	2 546	2 463	2 546	2 546	2 299	2 546	2 463	2 546	4 596	32 105	34 850	39 157
Suppliers, employees and other	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(34 048)	(408 579)	(438 415)	(495 464)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	(157)	(157)	(240)	(157)	(240)	(157)	(157)	(404)	(157)	(240)	(157)	1 893	(331)	850	1 350
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	(144)	(170)	(164)	(170)	(164)	(170)	(170)	(153)	(170)	(150)	(30)	(95)	(1 750)	(1 550)	(1 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(144)	(170)	(164)	(170)	(164)	(170)	(170)	(153)	(170)	(150)	(30)	(95)	(1 750)	(1 550)	(1 550)
Borrowing long term/refinancing short term	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits	17	17	16	17	16	17	17	15	17	16	17	16	200	200	200
NET CASH FROM/(USED) FINANCING ACTIVITIES	17	17	16	17	16	17	17	15	17	16	17	16	200	200	200
NET INCREASE/ (DECREASE) IN CASH HELD	(284)	(310)	(387)	(310)	(387)	(310)	(310)	(542)	(310)	(373)	(170)	1 815	(1 881)	(500)	–

Table 120: TEDA – Budget summary

TEDA - Budget summary									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	–	26	176	74	74	74	176	194	213
Transfers recognised - operational	–	10 963	59 076	47 500	53 033	53 033	54 150	54 150	54 150
Other own revenue	–	–	4	–	3 983	3 983	2 921	3 183	3 502
Total Revenue (excluding capital transfers and contributions)	–	10 989	59 256	47 574	57 090	57 090	57 247	57 527	57 865
Employee costs	–	1 719	19 452	34 675	29 253	29 253	31 714	34 375	36 094
Remuneration of Board Members	76	1 954	3 397	1 800	2 191	2 191	2 191	2 410	2 530
Depreciation and debt impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	15	31	50	70	70	70	77	81
Materials and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	4	4 426	31 366	11 048	25 577	25 577	23 273	20 665	19 160
Total Expenditure	80	8 113	54 247	47 574	57 090	57 090	57 247	57 527	57 865
Surplus/(Deficit)	(80)	2 876	5 009	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(80)	2 876	5 009	–	–	–	–	–	–
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(80)	2 876	5 009	–	–	–	–	–	–
Capital expenditure & funds sources									
Capital expenditure	–	1 760	10 037	350	953	953	1 070	682	716
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	1 760	10 037	350	953	953	1 070	682	716
Total sources of capital funds	–	1 760	10 037	350	953	953	1 070	682	716
Financial position									
Total current assets	–	18 067	7 638	4 348	4 041	4 041	4 445	4 890	5 379
Total non current assets	–	1 873	9 935	12 400	6 516	6 516	7 167	7 884	8 672
Total current liabilities	121	17 185	9 343	6 250	4 250	4 250	6 000	6 600	7 260
Total non current liabilities	–	–	465	1 250	1 250	1 250	550	300	350
Community wealth/Equity	(121)	2 755	7 764	9 248	5 057	5 057	5 062	5 874	6 441
Cash flows									
Net cash from (used) operating	(28)	17 500	(59)	(1 014)	(564)	(564)	1 449	1 099	1 174
Net cash from (used) investing	–	(1 760)	(10 037)	(350)	(800)	(800)	(1 070)	(682)	(716)
Net cash from (used) financing	28	98	(588)	–	–	–	–	–	–
Cash/cash equivalents at the year end	–	15 837	5 153	3 788	3 788	3 788	4 167	4 584	5 042

Table 121: TEDA – Budgeted financial performance

TEDA - Budgeted financial performance									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R 'thousands</i>									
Revenue by Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	26	176	74	74	74	176	194	213
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	10 963	59 076	47 500	53 033	53 033	54 150	54 150	54 150
Other revenue	-	-	4	-	3 983	3 983	2 921	3 183	3 502
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	10 989	59 256	47 574	57 090	57 090	57 247	57 527	57 865
Expenditure By Type									
Employee related costs	-	1 719	19 452	34 675	29 253	29 253	31 714	34 375	36 094
Remuneration of Directors	76	1 954	3 397	1 800	2 191	2 191	2 191	2 410	2 530
Debt impairment	-	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	12	1 895	-	-	-	-	-	-
Finance charges	-	15	31	50	70	70	70	77	81
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	1 200	3 258	3 258	2 000	2 200	2 310
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	4	4 414	29 408	9 848	22 319	22 319	21 273	18 465	16 850
Loss on disposal of PPE	-	-	63	-	-	-	-	-	-
Total Expenditure	80	8 113	54 247	47 574	57 090	57 090	57 247	57 527	57 865
Surplus/(Deficit)	(80)	2 876	5 009	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributions of PPE	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(80)	2 876	5 009	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(80)	2 876	5 009	-	-	-	-	-	-

Table 122: TEDA – Budgeted financial position

TEDA - Budgeted financial position									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
ASSETS									
Current assets									
Cash	–	15 837	5 153	3 288	3 288	3 288	3 617	3 979	4 377
Call investment deposits	–	–	–	500	500	500	550	605	666
Consumer debtors	–	–	255	–	–	–	–	–	–
Other debtors	–	2 230	2 230	560	253	253	278	306	336
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–
Inventory	–	–	–	–	–	–	–	–	–
Total current assets	–	18 067	7 638	4 348	4 041	4 041	4 445	4 890	5 379
Non current assets									
Long-term receivables	–	18	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–
Property, plant and equipment	–	1 834	9 757	9 500	5 941	5 941	6 535	7 189	7 907
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	21	178	2 900	574	574	632	695	765
Total non current assets	–	1 873	9 935	12 400	6 516	6 516	7 167	7 884	8 672
TOTAL ASSETS	–	19 940	17 573	16 748	10 557	10 557	11 612	12 774	14 051
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	45	–	–	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–
Trade and other payables	76	2 012	3 810	2 050	2 050	2 050	1 800	1 980	2 178
Provisions	–	15 173	5 533	4 200	2 200	2 200	4 200	4 620	5 082
Total current liabilities	121	17 185	9 343	6 250	4 250	4 250	6 000	6 600	7 260
Non current liabilities									
Borrowing	–	–	–	–	–	–	–	–	–
Provisions	–	–	465	1 250	1 250	1 250	550	300	350
Total non current liabilities	–	–	465	1 250	1 250	1 250	550	300	350
TOTAL LIABILITIES	121	17 185	9 808	7 500	5 500	5 500	6 550	6 900	7 610
NET ASSETS	(121)	2 755	7 764	9 248	5 057	5 057	5 062	5 874	6 441
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(122)	2 754	7 763	1 748	1 748	1 748	5 061	5 873	6 440
Reserves	–	–	–	–	–	–	–	–	–
Share capital	1	1	1	7 500	3 308	3 308	1	1	1
TOTAL COMMUNITY WEALTH/EQUITY	(121)	2 755	7 764	9 248	5 057	5 057	5 062	5 874	6 441

Table 123: TEDA – Budgeted cash flow

TEDA - Budgeted cash flow									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	–	–	4	–	3 983	3 983	2 921	3 183	3 502
Government - operating	–	25 000	47 500	47 500	53 033	53 033	54 150	54 150	54 150
Government - capital	–	–	–	–	–	–	–	–	–
Interest	–	26	157	74	74	74	176	194	213
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(28)	(7 512)	(47 689)	(48 538)	(57 585)	(57 585)	(55 728)	(56 351)	(56 610)
Finance charges	–	(15)	(31)	(50)	(70)	(70)	(70)	(77)	(81)
Dividends paid	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	(28)	17 500	(59)	(1 014)	(564)	(564)	1 449	1 099	1 174
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(1 760)	(10 037)	(350)	(800)	(800)	(1 070)	(682)	(716)
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(1 760)	(10 037)	(350)	(800)	(800)	(1 070)	(682)	(716)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	28	98	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
Payments									
Repayment of borrowing	–	–	(588)	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	28	98	(588)	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	–	15 837	(10 685)	(1 364)	(1 364)	(1 364)	379	417	458
Cash/cash equivalents at the year begin:	–	–	15 837	5 153	5 153	5 153	3 788	4 167	4 584
Cash/cash equivalents at the year end:	–	15 837	5 153	3 788	3 788	3 788	4 167	4 584	5 042

Table 124: TEDA – Board members’ allowance and staff benefits

TEDA - Board members' allowance and staff benefits									
Summary of Employee and Board Member remuneration	2011/12	2012/13	2013/14	Current Year 2014/15			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>R thousands</i>									
Remuneration									
Board Members of Entities									
Basic Salaries	-	-	-	-	-	-	-	-	-
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Board Fees	76	1 954	3 397	1 800	2 191	2 191	2 191	2 410	2 530
Sub Total - Board Members of Entities	76	1 954	3 397	1 800	2 191	2 191	2 191	2 410	2 530
Senior Managers of Entities									
Basic Salaries	-	1 209	7 285	16 885	14 174	14 174	20 386	22 095	23 199
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	0	0	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	334	432	453
Housing allowance	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	38	439	-	-	-	410	444	466
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	1 247	7 724	16 885	14 174	14 174	21 130	22 970	24 119
Other Staff of Entities									
Basic Salaries	-	472	11 728	17 790	15 079	15 079	10 107	10 834	11 376
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	273	353	371
Housing allowance	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	-	-	-	-	-	203	218	229
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	472	11 728	17 790	15 079	15 079	10 584	11 405	11 975
Total Municipal Entities remuneration	76	3 673	22 850	36 475	31 443	31 443	33 904	36 785	38 624

Table 125: TEDA – Budgeted monthly cash flow, revenue and expenditure

Description	TEDA - Budgeted monthly cash flow, revenue and expenditure												Medium Term Revenue and Expenditure Framework			
	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
	July	August	Sept.	October	November	December	January	February	March	April	May	June				
Revenue By Source																
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	13 538	2 943	22	13 538	22	22	13 538	22	22	13 538	22	22	57 247	57 527	57 865	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13 538	2 943	22	13 538	22	22	13 538	22	22	13 538	22	22	57 247	57 527	57 865	
Expenditure By Type																
Employee related costs	2 617	2 617	2 617	2 617	2 617	2 617	2 617	2 617	2 617	2 617	2 617	2 925	31 714	34 375	36 094	
Remuneration of Board Members	183	183	183	183	183	183	183	183	183	183	183	183	2 191	2 410	2 530	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6	6	6	6	6	6	6	6	6	6	6	6	70	77	81	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 200	2 310	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	21 273	18 465	16 850	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	4 745	4 745	4 745	4 745	4 745	4 745	4 745	4 745	4 745	4 745	4 745	5 053	57 247	57 527	57 865	
Capital expenditure																
Capital assets	-	450	350	-	-	150	-	-	-	60	-	60	1 070	682	716	
Total capital expenditure	-	450	350	-	-	150	-	-	-	60	-	60	1 070	682	716	
Cash flow																
Ratepayers and other	-	2 921	-	-	-	-	-	-	-	-	-	-	2 921	3 183	3 502	
Grants	13 538	-	-	13 538	-	-	13 538	-	-	13 538	-	-	54 150	54 150	54 150	
Interest	15	15	15	15	15	15	15	15	15	15	15	15	176	194	213	
Suppliers, employees and other	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(4 644)	(55 728)	(56 351)	(56 610)	
Finance charges	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(70)	(77)	(81)	
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	8 902	(1 715)	(4 635)	8 902	(4 635)	(4 635)	8 902	(4 635)	(4 635)	8 902	(4 635)	(4 635)	1 449	1 099	1 174	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(450)	(350)	-	-	(150)	-	-	-	(60)	-	(60)	(1 070)	(682)	(716)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(450)	(350)	-	-	(150)	-	-	-	(60)	-	(60)	(1 070)	(682)	(716)	
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NET INCREASE/(DECREASE) IN CASH HELD	8 902	(2 165)	(4 985)	8 902	(4 635)	(4 785)	8 902	(4 635)	(4 635)	8 842	(4 635)	(4 695)	379	417	458	



2.16 ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – DEPARTMENTS

Financial performance per municipal department

Table 126: Audit and Risk – Budgeted financial performance

Description	Group Audit and Risk								
	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	(6 868 654)	(3 691 949)	(1 848 678)	(7 572 700)	(7 572 700)	(7 572 700)	(2 033 500)	(2 114 800)	(2 199 400)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(28 522 575)	(26 926 425)	(37 455 165)	(177 081 800)	(130 328 300)	(130 328 300)	(130 173 200)	(130 181 000)	(130 188 800)
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(28)	(69)	(1 433)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(35 391 257)	(30 618 443)	(39 305 276)	(184 654 500)	(137 901 000)	(137 901 000)	(132 206 700)	(132 295 800)	(132 388 200)
Expenditure By Type									
Employee related costs	44 438 586	53 969 663	63 036 247	62 766 720	70 130 197	70 130 197	73 689 665	77 830 335	82 211 164
Remuneration of councillors	109 950	(96 205)	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	270 267	218 451	352 734	314 135	303 000	303 000	302 200	317 300	333 200
Finance charges	863	1 135	1 391	35 014	35 014	35 014	1 500	1 600	1 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	224 867	247 929	361 418	164 686	509 686	509 686	495 100	512 500	529 500
Contracted services	173 277	51 800	348 263	400 693	1 020 693	1 020 693	376 800	390 000	402 900
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	109 031 521	128 674 781	159 778 490	208 408 556	150 443 556	150 443 556	179 292 400	180 666 400	182 007 400
Loss on disposal of PPE	3 646	891	796	-	-	-	-	-	-
Total Expenditure	154 252 975	183 068 444	223 879 338	272 089 804	222 442 146	222 442 146	254 157 665	259 718 135	265 485 864
(Surplus)/Deficit before Transfers recognised - capital	118 861 718	152 450 000	184 574 063	87 435 304	84 541 146	84 541 146	121 950 965	127 422 335	133 097 664
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	118 861 718	152 450 000	184 574 063	87 435 304	84 541 146	84 541 146	121 950 965	127 422 335	133 097 664

Table 127: City Planning and Development: – Budgeted financial performance

City Planning and Development									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(294 972)	(356 020)	(164 332)	(325 208)	(325 208)	(325 208)	(132 900)	(138 800)	(144 700)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(67 460 016)	(93 594 297)	(139 362 375)	(91 057 326)	(91 057 326)	(91 057 326)	(89 839 300)	(93 882 000)	(97 918 700)
Transfers recognised - operational	-	-	(8 096 000)	(44 659 000)	(44 659 000)	(44 659 000)	(39 702 000)	(38 262 000)	(41 892 000)
Gains on disposal of PPE	-	(1 866)	(39)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(67 754 988)	(93 952 183)	(147 642 746)	(136 041 534)	(136 041 534)	(136 041 534)	(129 674 200)	(132 282 800)	(139 955 400)
Expenditure By Type									
Employee related costs	174 517 035	181 370 815	198 297 700	206 929 539	209 088 580	209 088 580	213 988 795	226 348 108	239 424 260
Remuneration of councillors	759 350	801 247	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	10 143 323	10 102 827	10 484 285	11 610 554	9 157 707	9 157 707	9 132 900	9 589 700	10 069 100
Finance charges	1 363 585	1 157 058	1 339 037	1 594 293	1 546 349	1 546 349	1 709 300	1 847 500	1 990 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	880 479	1 147 810	1 146 694	724 883	920 245	920 245	1 078 100	1 109 100	1 139 500
Contracted services	8 825 784	6 470 491	5 278 926	16 250 195	16 250 195	16 250 195	6 188 100	6 376 600	6 560 700
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	9 616 335	14 888 442	35 675 364	59 183 984	68 988 622	68 988 622	71 370 700	71 031 400	75 735 700
Loss on disposal of PPE	29 781 753	294 245	11 804 771	-	-	-	-	-	-
Total Expenditure	235 887 642	216 232 935	264 867 945	297 218 735	306 876 985	306 876 985	304 448 699	317 381 308	336 106 760
(Surplus)/Deficit before Transfers recognised - capital	168 132 654	122 280 751	117 225 199	161 777 201	170 835 451	170 835 451	174 774 499	185 098 508	196 151 360
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	168 132 654	122 280 751	117 225 199	161 777 201	170 835 451	170 835 451	174 774 499	185 098 508	196 151 360

Table 128: City Strategies and Performance Management – Budgeted financial performance

City Strategies and Performance Management									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	(454)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	(454)	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	15 299 786	16 835 107	20 484 293	20 485 026	22 627 002	22 627 002	22 306 655	23 592 646	24 953 224
Remuneration of councillors	-	895 367	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	83 899	98 727	311 280	299 984	267 389	267 389	266 800	280 200	294 300
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	55 712	130 283	81 835	61 961	111 961	111 961	202 100	209 300	216 300
Contracted services	129 353	11 288	2 020 530	4 208 534	4 208 534	4 208 534	6 524 700	6 525 600	6 526 400
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	1 275 570	1 423 952	2 620 446	2 244 931	2 194 931	2 194 931	1 726 700	1 786 100	1 844 200
Loss on disposal of PPE	5 506	-	22	-	-	-	-	-	-
Total Expenditure	16 849 826	19 394 723	25 518 407	27 300 436	29 409 817	29 409 817	31 026 955	32 393 846	33 834 424
(Surplus)/Deficit before Transfers recognised - capital	16 849 826	19 394 723	25 517 952	27 300 436	29 409 817	29 409 817	31 026 955	32 393 846	33 834 424
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	16 849 826	19 394 723	25 517 952	27 300 436	29 409 817	29 409 817	31 026 955	32 393 846	33 834 424

Table 129: Communications, Marketing and Events – Budgeted financial performance

Communications, Marketing and Events									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(39 272 765)	(29 495 569)	(39 903 042)	(71 835 300)	(71 835 300)	(71 835 300)	(43 893 300)	(45 819 000)	(47 741 900)
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	(6 616)	(214)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(39 272 765)	(29 502 186)	(39 903 256)	(71 835 300)	(71 835 300)	(71 835 300)	(43 893 300)	(45 819 000)	(47 741 900)
Expenditure By Type									
Employee related costs	27 925 205	31 440 617	37 240 444	45 552 753	48 643 422	48 643 422	50 844 081	53 638 653	56 595 311
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	389 121	299 800	454 053	260 361	390 031	390 031	389 000	408 400	428 800
Finance charges	-	58	67	80	78	78	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	127 597	187 629	197 358	108 167	251 167	251 167	236 800	245 000	253 100
Contracted services	373 465	174 819	60 200	36 864	36 864	36 864	36 800	38 100	39 400
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	11 184 334	105 973 668	105 999 222	151 905 513	151 762 513	151 762 513	125 095 800	128 073 300	130 978 900
Loss on disposal of PPE	15 295	5 563	919	-	-	-	-	-	-
Total Expenditure	40 015 017	138 082 154	143 952 262	197 863 739	201 084 075	201 084 075	176 602 481	182 403 453	188 295 511
(Surplus)/Deficit before Transfers recognised - capital	742 251	108 579 968	104 049 006	126 028 439	129 248 775	129 248 775	132 709 181	136 584 453	140 553 611
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	742 251	108 579 968	104 049 006	126 028 439	129 248 775	129 248 775	132 709 181	136 584 453	140 553 611

Table 130: Corporate and Shared Services – Budgeted financial performance

Corporate and Shared Services									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(44 873 914)	(48 875 101)	(52 698 646)	(198 123 287)	(198 123 287)	(198 123 287)	(56 051 900)	(58 574 300)	(61 093 100)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	(946)	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(33 633 122)	(43 794 814)	(23 935 675)	(524 768 224)	(519 359 524)	(519 359 524)	(46 456 100)	(27 632 700)	(22 690 800)
Transfers recognised - operational	-	-	-	-	(689 400)	(689 400)	-	-	-
Gains on disposal of PPE	(20 981 578)	(4 055 661)	(50 470)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(99 488 614)	(96 725 575)	(76 685 737)	(722 891 511)	(718 172 211)	(718 172 211)	(102 508 000)	(86 207 000)	(83 783 900)
Expenditure By Type									
Employee related costs	238 077 893	251 981 866	279 335 215	291 612 224	282 315 620	282 315 620	289 464 220	306 040 675	323 579 747
Remuneration of councillors	759 350	797 169	840 949	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	21 771 994	19 409 889	22 276 564	17 669 837	19 135 565	19 135 565	19 081 700	20 036 000	21 037 900
Finance charges	7 158 819	5 930 369	6 863 085	8 171 370	7 925 649	7 925 649	8 765 200	9 473 800	10 208 000
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	10 839 237	11 741 645	142 972 164	126 235 843	126 577 305	126 577 305	125 061 100	129 438 700	133 710 700
Contracted services	9 600 927	11 660 450	5 756 904	9 172 547	25 414 787	25 414 787	24 273 900	24 423 400	24 569 500
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	272 943 206	307 565 226	956 734 618	980 055 495	990 334 049	990 334 049	841 041 700	863 995 100	891 523 100
Loss on disposal of PPE	75 402	48 472 632	43 603 840	-	-	-	-	-	-
Total Expenditure	561 226 827	657 559 246	1 458 383 338	1 433 842 603	1 452 628 262	1 452 628 262	1 308 668 624	1 354 486 575	1 405 815 747
(Surplus)/Deficit before Transfers recognised - capital	461 738 214	560 833 671	1 381 697 601	710 951 092	734 456 051	734 456 051	1 206 160 624	1 268 279 575	1 322 031 847
Transfers recognised - capital	-	-	-	-	(4 500 000)	(4 500 000)	-	-	-
(Surplus)/Deficit for the year	461 738 214	560 833 671	1 381 697 601	710 951 092	729 956 051	729 956 051	1 206 160 624	1 268 279 575	1 322 031 847

Table 131: Economic Development – Budgeted financial performance

Description	Economic Development						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	201 788	-	(10 579)	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	(2 479 229)	(2 343 744)	(1 986 976)	(3 040 700)	(3 040 700)	(3 040 700)	(2 000 000)	(2 000 000)	(2 000 000)
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(458)	-	(286 752)	-	-	-	-	-	-
Transfers recognised - operational	-	-	(42 320 000)	(30 760 000)	(30 760 000)	(30 760 000)	(31 143 000)	-	-
Gains on disposal of PPE	-	(4 865)	(28)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(2 277 899)	(2 348 608)	(44 604 335)	(33 800 700)	(33 800 700)	(33 800 700)	(33 143 000)	(2 000 000)	(2 000 000)
Expenditure By Type									
Employee related costs	25 220 204	28 633 333	43 413 466	44 910 096	49 088 518	49 088 518	48 110 390	50 897 597	53 846 462
Remuneration of councillors	2 201	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	3 399 116	3 394 483	4 371 961	3 862 846	3 755 516	3 755 516	3 744 600	3 932 100	4 128 800
Finance charges	1 022 688	1 025 886	1 187 235	1 413 553	1 371 046	1 371 046	1 516 400	1 639 100	1 766 100
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	212 154	269 039	168 236	199 932	199 932	199 932	188 700	195 300	201 700
Contracted services	1 401 450	119 590 464	97 076 185	70 023 544	125 023 544	125 023 544	133 696 800	137 851 200	141 905 300
Transfer and grants	-	-	47 500 000	47 500 000	50 571 875	50 571 875	54 150 000	54 150 000	54 150 000
Other expenditure	14 593 211	15 422 053	99 813 638	78 090 949	100 171 449	100 171 449	92 818 000	94 945 800	97 022 500
Loss on disposal of PPE	13 969	22 397	13 984	-	-	-	-	-	-
Total Expenditure	45 864 992	168 357 655	293 544 704	246 000 920	330 181 880	330 181 880	334 224 890	343 611 097	353 020 862
(Surplus)/Deficit before Transfers recognised - capital	43 587 093	166 009 047	248 940 369	212 200 220	296 381 180	296 381 180	301 081 890	341 611 097	351 020 862
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	43 587 093	166 009 047	248 940 369	212 200 220	296 381 180	296 381 180	301 081 890	341 611 097	351 020 862

Table 132: Emergency Services – Budgeted financial performance

Description	Emergency Services						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(46 893)	(98 304)	(197 520)	(67 900)	(67 900)	(67 900)	(22 000)	(22 000)	(22 000)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(11 891 325)	(13 631 503)	(15 856 869)	(13 262 506)	(14 178 506)	(14 178 506)	(10 980 300)	(11 474 400)	(11 967 800)
Transfers recognised - operational	(35 483 000)	(49 676 000)	(53 750 000)	(56 683 000)	(71 561 000)	(71 561 000)	(59 687 000)	(62 850 000)	(65 993 000)
Gains on disposal of PPE	(182 930)	(13 722)	(1 373 896)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(47 604 149)	(63 419 529)	(71 178 284)	(70 013 406)	(85 807 406)	(85 807 406)	(70 689 300)	(74 346 400)	(77 982 800)
Expenditure By Type									
Employee related costs	335 149 109	380 745 446	471 630 013	498 440 784	495 677 372	495 677 372	534 425 408	564 933 605	597 211 461
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	893 839	4 175 562	5 998 691	1 000 000	1 000 000	1 000 000	4 500 000	4 500 000	4 500 000
Depreciation & asset impairment	19 724 953	20 202 346	19 896 437	16 428 418	17 091 040	17 091 040	17 043 100	17 895 600	18 790 600
Finance charges	3 011 249	3 989 486	4 616 944	5 497 057	5 331 754	5 331 754	5 897 100	6 374 100	6 868 000
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	8 965 688	11 666 116	1 744 041	1 376 813	1 576 213	1 576 213	1 457 200	1 508 200	1 558 000
Contracted services	1 393 227	1 934 417	959 106	658 676	1 171 176	1 171 176	658 700	681 800	704 200
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	25 078 111	26 099 130	19 218 940	14 091 851	29 036 351	29 036 351	12 022 100	12 442 600	12 853 000
Loss on disposal of PPE	166 182	28 727	37 780	-	-	-	-	-	-
Total Expenditure	394 382 358	448 841 230	524 101 952	537 493 599	550 883 906	550 883 906	576 003 608	608 335 905	642 485 261
(Surplus)/Deficit before Transfers recognised - capital	346 778 210	385 421 701	452 923 668	467 480 193	465 076 500	465 076 500	505 314 308	533 989 505	564 502 461
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	346 778 210	385 421 701	452 923 668	467 480 193	465 076 500	465 076 500	505 314 308	533 989 505	564 502 461

Table 133: Energy and Electricity – Budgeted financial performance

Description	Energy and Electricity						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(7 526 393 196)	(8 133 856 813)	(8 313 877 921)	(9 613 283 000)	(9 613 283 000)	(9 613 283 000)	(10 471 748 900)	(11 307 888 600)	(12 210 919 700)
Service charges - water revenue	(5 905 668)	5 905 668	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	(46 986 143)	(22 156 498)	(29 100 390)	(101 471 500)	(101 471 500)	(101 471 500)	(46 322 400)	(48 406 900)	(50 488 400)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	(34 440 781)	(38 819 158)	(44 637 466)	(51 376 500)	(51 376 500)	(51 376 500)	(49 366 600)	(51 807 800)	(54 249 000)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(184 738)	(673 088)	(1 454 426)	(203 674)	(203 674)	(203 674)	(209 800)	(219 200)	(228 600)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(109 531 632)	(155 159 203)	(136 508 587)	(114 222 785)	(114 222 785)	(114 222 785)	(115 994 900)	(121 214 500)	(126 426 700)
Transfers recognised - operational	(140 682)	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(304 759)	(239 416)	(104 823)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(7 723 887 599)	(8 344 998 507)	(8 525 683 813)	(9 880 557 459)	(9 880 557 459)	(9 880 557 459)	(10 683 642 500)	(11 529 537 000)	(12 442 312 400)
Expenditure By Type									
Employee related costs	159 496 535	180 219 489	196 604 605	166 569 703	184 653 742	184 653 742	137 741 833	144 994 439	152 667 727
Remuneration of councillors	759 350	801 059	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	256 926 757	250 141 504	621 474 137	143 023 399	268 292 699	268 292 699	550 996 895	850 344 200	907 801 775
Depreciation & asset impairment	90 721 847	194 101 669	242 544 386	207 086 897	208 345 592	208 345 592	207 781 900	218 171 200	229 079 700
Finance charges	150 971 585	141 086 434	163 278 144	195 032 600	189 191 707	189 191 707	208 550 100	225 415 600	242 881 700
Bulk purchases	5 139 681 189	5 554 222 722	5 575 882 615	6 457 147 800	6 443 147 800	6 443 147 800	6 804 972 100	7 349 369 900	7 937 319 500
Other materials	6 758 436	8 363 618	1 842 675	1 419 124	1 639 499	1 639 499	927 600	960 200	992 100
Contracted services	64 212 709	57 120 069	329 916 905	328 391 849	622 336 644	622 336 644	168 242 700	174 831 300	181 260 900
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	106 526 531	76 116 265	206 864 904	111 903 619	87 405 974	87 405 974	56 640 200	58 407 700	60 132 500
Loss on disposal of PPE	17 881 547	29 638 960	42 975 282	-	-	-	-	-	-
Total Expenditure	5 993 936 486	6 491 811 789	7 562 224 823	7 611 500 277	8 005 938 944	8 005 938 944	8 136 834 132	9 023 573 439	9 713 322 702
(Surplus)/Deficit before Transfers recognised - capital	(1 729 951 113)	(1 853 186 718)	(963 458 790)	(2 269 057 182)	(1 874 618 516)	(1 874 618 516)	(2 546 808 368)	(2 505 963 561)	(2 728 989 698)
Transfers recognised - capital	(100 390 040)	(82 728 068)	(139 496 556)	(327 000 000)	(320 000 000)	(320 000 000)	(157 000 000)	(170 000 000)	(183 000 000)
(Surplus)/Deficit for the year	(1 830 341 153)	(1 935 914 786)	(1 102 955 345)	(2 596 057 182)	(2 194 618 516)	(2 194 618 516)	(2 703 808 368)	(2 675 963 561)	(2 911 989 698)

Table 134: Environmental Management – Budgeted financial performance

Description	Environmental Management						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	(480 000 616)	(597 960 554)	(768 111 339)	(956 672 900)	(956 672 900)	(956 672 900)	28 593 400	31 452 900	34 599 000
Service charges - other	(25 163 194)	(10 034 548)	(14 658 648)	(16 439 400)	(16 439 400)	(16 439 400)	-	-	-
Rental of facilities and equipment	(15 147 258)	(13 782 774)	(14 319 841)	(18 172 323)	(18 172 323)	(18 172 323)	(14 742 400)	(15 405 800)	(16 068 400)
Interest earned - external investments	(1 216 850)	(1 123 882)	(915 188)	(1 087 287)	(1 087 287)	(1 087 287)	(1 087 300)	(1 130 800)	(1 176 000)
Interest earned - outstanding debtors	(13 975)	(116 193)	(179 137)	(14 402 200)	(14 402 200)	(14 402 200)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(1 259)	(925)	(77 271)	(1 400)	(1 400)	(1 400)	(1 400)	(1 500)	(1 600)
Licences and permits	(1 088 004)	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(149 514 394)	(158 978 622)	(190 225 638)	(176 333 079)	(171 875 173)	(171 875 173)	(152 745 400)	(159 582 200)	(166 405 900)
Transfers recognised - operational	-	-	-	(893 000)	(893 000)	(893 000)	-	-	-
Gains on disposal of PPE	(45 913)	(758)	(25)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(672 191 462)	(781 998 255)	(988 487 086)	(1 184 001 589)	(1 179 543 683)	(1 179 543 683)	(139 983 100)	(144 667 400)	(149 052 900)
Expenditure By Type									
Employee related costs	306 516 142	316 333 515	349 127 226	234 043 846	231 403 240	231 403 240	157 800 862	166 386 449	175 470 294
Remuneration of councillors	755 030	799 461	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	17 853 246	29 048 110	67 342 006	51 761 173	50 240 148	50 240 148	193 100	193 100	193 100
Depreciation & asset impairment	51 451 803	55 339 301	77 722 363	41 521 394	72 422 580	72 422 580	73 710 400	77 236 900	80 866 100
Finance charges	42 107 442	43 402 789	59 023 048	55 370 160	64 449 482	64 449 482	68 572 300	72 615 000	76 731 600
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	56 077 255	74 364 827	3 970 299	2 428 217	3 349 903	3 349 903	2 654 600	2 747 500	2 838 200
Contracted services	254 963 582	338 967 721	140 068 283	210 188 805	232 196 902	232 196 902	8 518 000	8 816 000	9 107 000
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	448 130 072	370 128 817	65 751 020	76 748 251	106 018 535	106 018 535	45 756 600	47 352 900	48 910 300
Loss on disposal of PPE	289 261	2 685 567	5 095 029	-	-	-	-	-	-
Total Expenditure	1 178 143 833	1 231 070 107	768 940 446	672 987 133	761 006 077	761 006 077	358 186 566	376 426 749	395 303 394
(Surplus)/Deficit before Transfers recognised - capital	505 952 371	449 071 852	(219 546 640)	(511 014 456)	(418 537 606)	(418 537 606)	218 203 466	231 759 349	246 250 494
Transfers recognised - capital	(11 403 509)	(17 771 406)	(7 695 566)	-	(15 991 682)	(15 991 682)	-	-	-
(Surplus)/Deficit for the year	494 548 863	431 300 446	(227 242 206)	(511 014 456)	(434 529 288)	(434 529 288)	218 203 466	231 759 349	246 250 494

Table 135: Financial Services – Budgeted financial performance

Group Financial Services									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	(3 357 774 830)	(3 999 585 403)	(4 432 590 394)	(4 888 153 500)	(4 888 153 500)	(4 888 153 500)	(5 236 387 300)	(5 763 025 900)	(6 342 327 700)
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	0	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	(44 046 899)	(57 420 698)	(49 035 708)	(57 887 913)	(57 887 913)	(57 887 913)	(66 653 538)	(102 980 450)	(107 952 282)
Interest earned - outstanding debtors	(172 059 344)	(156 228 952)	(191 528 494)	(80 746 900)	(80 746 900)	(80 746 900)	(71 266 200)	(74 787 800)	(78 309 500)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	5 538	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(821 730 601)	(34 232 113)	(24 764 098)	(29 079 245)	(29 079 245)	(29 079 245)	(20 461 500)	(21 382 200)	(22 301 600)
Transfers recognised - operational	(2 139 886 072)	(2 369 779 884)	(2 482 430 367)	(2 732 678 000)	(2 733 353 152)	(2 733 353 152)	(3 054 164 000)	(3 357 029 000)	(3 673 130 000)
Gains on disposal of PPE	(3 312 020)	(6 860)	(53 031)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(6 538 809 767)	(6 617 248 373)	(7 180 321 091)	(7 788 545 558)	(7 789 220 710)	(7 789 220 710)	(8 448 932 538)	(9 319 205 350)	(10 224 021 082)
Expenditure By Type									
Employee related costs	295 193 322	359 145 705	421 658 618	492 521 007	428 607 589	428 607 589	443 071 711	468 025 395	494 426 541
Remuneration of councillors	767 668	801 238	3 542 390	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	456 331 847	510 154 895	160 580 531	148 860 507	85 390 131	85 390 131	42 795 751	239 586 262	283 500 260
Depreciation & asset impairment	116 292 745	104 437 252	82 239 909	144 156 495	121 167 845	121 167 845	187 891 700	213 518 100	246 748 800
Finance charges	19 893 456	149 586 433	131 294 644	99 570 604	152 555 800	152 555 800	165 477 300	178 189 500	191 323 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	10 832 762	12 366 048	15 340 511	10 238 953	12 312 953	12 312 953	11 398 600	11 797 600	12 187 000
Contracted services	1 749 778	2 410 823	3 717 644	4 277 916	8 264 916	8 264 916	7 078 900	3 186 600	3 291 900
Transfer and grants	21 495 798	17 290 290	22 006 956	25 653 815	25 653 815	25 653 815	24 207 700	25 297 000	26 384 800
Other expenditure	136 130 249	228 443 336	429 206 391	377 079 656	363 084 441	363 084 441	582 498 800	725 344 900	1 252 756 000
Loss on disposal of PPE	2 536 551	11 097	183 332	-	-	-	-	-	-
Total Expenditure	1 061 224 176	1 384 647 116	1 269 770 925	1 303 284 240	1 197 962 777	1 197 962 777	1 465 401 266	1 866 024 257	2 511 805 801
(Surplus)/Deficit before Transfers recognised - capital	(5 477 585 590)	(5 232 601 257)	(5 910 550 166)	(6 485 261 318)	(6 591 257 933)	(6 591 257 933)	(6 983 531 272)	(7 453 181 093)	(7 712 215 281)
Transfers recognised - capital	(322 513)	(859 260)	(752 847)	(250 000)	(250 000)	(250 000)	(250 000)	-	-
(Surplus)/Deficit for the year	(5 477 908 103)	(5 233 460 517)	(5 911 303 013)	(6 485 511 318)	(6 591 537 933)	(6 591 537 933)	(6 983 781 272)	(7 453 181 093)	(7 712 215 281)

Table 136: Health and Social Development – Budgeted financial performance

Health and Social Development									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(1 629 370)	(2 130 472)	(2 140 660)	(2 200 425)	(761 126)	(761 126)	-	-	-
Transfers recognised - operational	(32 634 963)	(35 422 112)	(50 440 977)	(50 890 000)	(50 890 000)	(50 890 000)	(11 501 000)	(12 111 000)	(12 717 000)
Gains on disposal of PPE	(28 069)	(55 960)	(241)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(34 292 402)	(37 608 545)	(52 581 878)	(53 090 425)	(51 651 126)	(51 651 126)	(11 501 000)	(12 111 000)	(12 717 000)
Expenditure By Type									
Employee related costs	118 320 327	130 247 237	142 287 989	161 233 126	138 966 085	138 966 085	72 198 033	76 337 191	80 716 448
Remuneration of councillors	756 470	771 625	842 844	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	7 481 385	11 579 428	8 608 762	6 842 746	7 394 928	7 394 928	7 375 100	7 743 900	8 131 100
Finance charges	2 670 353	3 000 167	3 472 026	4 133 887	4 009 577	4 009 577	4 434 200	4 792 900	5 164 300
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	2 785 157	3 230 400	3 292 687	1 970 769	1 770 150	1 770 150	1 171 200	1 212 100	1 252 000
Contracted services	2 271 114	2 561 269	1 729 139	1 728 665	1 850 865	1 850 865	1 145 900	1 185 900	1 224 800
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	19 619 482	26 194 723	65 976 074	44 934 392	43 245 298	43 245 298	36 230 800	37 005 000	37 771 500
Loss on disposal of PPE	85 800	133 993	85 195	-	-	-	-	-	-
Total Expenditure	153 990 088	177 718 842	226 294 716	221 768 872	198 162 190	198 162 190	123 536 037	129 355 891	135 446 948
(Surplus)/Deficit before Transfers recognised - capital	119 697 686	140 110 298	173 712 838	168 678 447	146 511 064	146 511 064	112 035 037	117 244 891	122 729 948
Transfers recognised - capital	-	-	(500 000)	-	(11 200 000)	(11 200 000)	(33 000 000)	(32 000 000)	(22 000 000)
(Surplus)/Deficit for the year	119 697 686	140 110 298	173 212 838	168 678 447	135 311 064	135 311 064	79 035 037	85 244 891	100 729 948

Table 137: Housing and Human Settlement – Budgeted financial performance

Housing and Human Settlement									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(1 776 266)	(2 453 866)	(2 530 965)	(4 229 997)	(4 229 997)	(4 229 997)	(914 500)	(955 700)	(996 700)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(31 840 326)	-	(1 600 000)	-	-	-	-	-	-
Transfers recognised - operational	(93 056 868)	(93 680 876)	-	(47 506 000)	(48 328 064)	(48 328 064)	(12 831 000)	(12 831 000)	(14 755 000)
Gains on disposal of PPE	(517 546)	(1 667)	(13 913)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(127 191 006)	(96 136 409)	(4 144 878)	(51 735 997)	(52 558 061)	(52 558 061)	(13 745 500)	(13 786 700)	(15 751 700)
Expenditure By Type									
Employee related costs	54 698 915	60 922 856	65 552 857	47 012 061	50 726 582	50 726 582	42 847 382	45 330 228	47 957 078
Remuneration of councillors	828 013	801 114	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	115 129 596	62 991 161	67 555 846	67 120 703	58 030 461	58 030 461	57 872 600	60 766 300	63 804 800
Finance charges	61 645 388	52 666 488	60 949 750	72 568 409	70 386 178	70 386 178	77 848 000	84 143 400	90 663 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	484 220	645 422	407 102	260 954	260 954	260 954	241 800	250 300	258 700
Contracted services	58 390 183	68 173 791	76 678 576	251 067 619	102 067 619	102 067 619	101 002 400	104 537 500	107 987 300
Transfer and grants	-	-	11 250 000	8 000 000	8 000 000	8 000 000	8 000 000	15 000 000	15 000 000
Other expenditure	99 344 278	100 339 764	40 255 458	52 746 015	62 560 469	62 560 469	50 616 000	51 937 200	55 150 600
Loss on disposal of PPE	51 946	144 293 244	178 497	-	-	-	-	-	-
Total Expenditure	390 572 539	490 833 839	323 669 255	499 701 048	352 957 550	352 957 550	339 408 986	363 043 828	382 008 978
(Surplus)/Deficit before Transfers recognised - capital	263 381 533	394 697 430	319 524 377	447 965 051	300 399 489	300 399 489	325 663 486	349 257 128	366 257 278
Transfers recognised - capital	(454 662 462)	(480 183 713)	(448 130 833)	(837 804 764)	(863 420 775)	(863 420 775)	(670 500 072)	(688 884 650)	(719 257 650)
(Surplus)/Deficit for the year	(191 280 930)	(85 486 283)	(128 606 456)	(389 839 713)	(563 021 286)	(563 021 286)	(344 836 586)	(339 627 522)	(353 000 372)

Table 138: Information and Communication Technology – Budgeted financial performance

Group Information and Communication Technology									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(61 757)	(50 938)	(79 273)	(16 713)	(16 713)	(16 713)	(17 200)	(18 000)	(18 800)
Transfers recognised - operational	(1 002 749)	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	(1 978)	(60 700)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(1 064 506)	(52 915)	(139 973)	(16 713)	(16 713)	(16 713)	(17 200)	(18 000)	(18 800)
Expenditure By Type									
Employee related costs	33 676 671	41 039 727	50 869 984	50 620 626	51 013 384	51 013 384	57 369 791	60 676 697	64 175 397
Remuneration of councillors	21 600	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	64 303 043	95 286 291	114 877 702	62 965 669	98 679 929	98 679 929	98 413 100	103 333 800	108 500 600
Finance charges	14 488 087	23 656 893	27 377 595	32 596 499	31 616 280	31 616 280	34 968 100	37 795 900	40 724 400
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	721 298	730 479	925 993	677 453	669 453	669 453	668 200	691 600	714 500
Contracted services	55 527 351	83 768 129	78 576 793	77 359 251	77 779 251	77 779 251	76 427 500	79 102 500	81 712 900
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	147 053 377	157 665 225	175 498 908	328 954 101	358 542 101	358 542 101	265 803 000	271 604 900	277 266 800
Loss on disposal of PPE	2 823 258	1 178 690	205 610	-	-	-	-	-	-
Total Expenditure	318 614 686	403 325 434	448 332 585	553 173 599	618 300 398	618 300 398	533 649 691	553 205 397	573 094 597
(Surplus)/Deficit before Transfers recognised - capital	317 550 180	403 272 519	448 192 612	553 156 886	618 283 685	618 283 685	533 632 491	553 187 397	573 075 797
Transfers recognised - capital	-	(49 040 389)	-	-	-	-	(1 773 260)	(200 000)	-
(Surplus)/Deficit for the year	317 550 180	354 232 130	448 192 612	553 156 886	618 283 685	618 283 685	531 859 231	552 987 397	573 075 797

Table 139: Legal Services – Budgeted financial performance

Group Legal Services									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(280 119)	(171 500)	(535 843)	(375 700)	(375 700)	(375 700)	(375 700)	(392 600)	(409 500)
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(9)	(2 050)	(20)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(280 128)	(173 550)	(535 862)	(375 700)	(375 700)	(375 700)	(375 700)	(392 600)	(409 500)
Expenditure By Type									
Employee related costs	50 188 571	54 079 853	58 284 040	66 016 625	68 755 596	68 755 596	70 908 075	74 992 828	79 314 497
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	684 452	574 455	531 925	419 487	456 923	456 923	455 800	478 700	502 700
Finance charges	-	3 249	3 760	4 476	4 343	4 343	4 700	5 100	5 500
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	210 842	284 694	217 753	131 503	269 243	269 243	268 900	278 300	287 500
Contracted services	30 505 968	23 817 350	27 643 742	24 603 750	23 423 350	23 423 350	34 389 700	35 196 300	35 988 200
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	2 768 932	2 855 027	3 177 714	1 541 518	2 584 178	2 584 178	2 404 100	2 487 300	2 568 300
Loss on disposal of PPE	48 403	4 865	0	-	-	-	-	-	-
Total Expenditure	84 407 168	81 619 492	89 858 933	92 717 359	95 493 633	95 493 633	108 431 275	113 438 528	118 666 697
(Surplus)/Deficit before Transfers recognised - capital	84 127 041	81 445 942	89 323 071	92 341 659	95 117 933	95 117 933	108 055 575	113 045 928	118 257 197
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	84 127 041	81 445 942	89 323 071	92 341 659	95 117 933	95 117 933	108 055 575	113 045 928	118 257 197

Table 140: Metro Police Services – Budgeted financial performance

Metro Police Services									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(12 177)	(11 325)	(12 964)	(9 900)	(9 900)	(9 900)	(2 800)	(2 900)	(3 000)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(51 051 508)	(35 739 978)	(194 133 720)	(109 958 018)	(197 578 018)	(197 578 018)	(195 804 100)	(195 885 300)	(195 966 400)
Licences and permits	(48 858 786)	(56 320 477)	(53 814 052)	(55 537 030)	(55 537 030)	(55 537 030)	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(73 239 727)	(80 090 618)	(82 291 232)	(87 720 424)	(87 720 424)	(87 720 424)	(6 542 000)	(6 836 200)	(7 130 000)
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(173 681)	(189 642)	(666)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(173 335 879)	(172 352 040)	(330 252 635)	(253 225 372)	(340 845 372)	(340 845 372)	(202 348 900)	(202 724 400)	(203 099 400)
Expenditure By Type									
Employee related costs	677 105 718	743 907 166	927 192 077	984 097 075	987 115 657	987 115 657	1 271 381 704	1 343 236 969	1 419 259 924
Remuneration of councillors	759 350	801 114	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	176 026 775	-	87 620 000	87 620 000	82 707 000	77 528 800	87 620 000
Depreciation & asset impairment	30 605 734	27 481 755	26 917 597	19 212 465	23 122 368	23 122 368	23 059 700	24 212 600	25 423 300
Finance charges	7 338 033	7 807 906	9 025 762	10 755 649	10 433 911	10 433 911	11 520 500	12 450 800	13 414 000
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	16 192 226	25 246 334	6 045 575	9 805 249	10 868 020	10 868 020	5 301 600	5 486 900	5 667 200
Contracted services	188 263 658	288 755 568	316 398 976	323 483 671	322 227 806	322 227 806	307 699 000	318 468 400	328 977 700
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	56 141 579	63 826 558	70 695 251	69 979 874	144 697 868	144 697 868	87 113 100	45 242 300	46 734 900
Loss on disposal of PPE	1 454 817	764 564	173 800	-	-	-	-	-	-
Total Expenditure	977 861 116	1 158 590 964	1 533 316 984	1 418 259 270	1 587 010 917	1 587 010 917	1 789 763 408	1 827 705 669	1 928 283 824
(Surplus)/Deficit before Transfers recognised - capital	804 525 237	986 238 924	1 203 064 349	1 165 033 898	1 246 165 545	1 246 165 545	1 587 414 508	1 624 981 269	1 725 184 424
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	804 525 237	986 238 924	1 203 064 349	1 165 033 898	1 246 165 545	1 246 165 545	1 587 414 508	1 624 981 269	1 725 184 424

Table 141: Office of the Chief Whip – Budgeted financial performance

Office of the Chief Whip									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	8 406 338	11 969 265	16 246 014	21 911 241	23 377 398	23 377 398	23 744 213	25 115 630	26 566 588
Remuneration of councillors	2 778 527	3 922 536	3 059 077	3 425 287	3 425 287	3 425 287	3 480 804	3 578 900	3 686 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	13 676	18 701	70 795	69 619	60 813	60 813	60 500	63 500	66 700
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	127 587	89 458	116 592	132 231	132 231	132 231	132 200	136 900	141 500
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	1 661 332	1 958 674	3 280 177	3 532 187	3 472 187	3 472 187	4 437 000	4 556 100	4 672 400
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	12 987 460	17 958 634	22 772 654	29 070 565	30 467 916	30 467 916	31 854 717	33 451 030	35 133 988
(Surplus)/Deficit before Transfers recognised - capital	12 987 460	17 958 634	22 772 654	29 070 565	30 467 916	30 467 916	31 854 717	33 451 030	35 133 988
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	12 987 460	17 958 634	22 772 654	29 070 565	30 467 916	30 467 916	31 854 717	33 451 030	35 133 988

Table 142: Office of the City Manager – Budgeted financial performance

Office of the City Manager									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(20 273 494)	(15 122 251)	(8 281 105)	-	(7 160 486)	(7 160 486)	-	-	-
Transfers recognised - operational	(60 510)	-	(669 079)	-	-	-	-	-	-
Gains on disposal of PPE	(803)	(1 246)	114	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(20 334 807)	(15 123 497)	(8 950 070)	-	(7 160 486)	(7 160 486)	-	-	-
Expenditure By Type									
Employee related costs	31 925 833	63 208 747	77 849 380	74 005 519	83 011 878	83 011 878	68 315 419	72 250 169	76 413 135
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	1 879 949	1 872 943	2 353 433	1 968 575	2 021 601	2 021 601	2 015 800	2 116 700	2 222 600
Finance charges	2 102 193	2 053 563	2 376 543	2 829 576	2 744 487	2 744 487	3 035 600	3 280 900	3 535 300
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	417 961	626 498	675 902	223 563	403 799	403 799	301 600	312 100	322 400
Contracted services	3 616 030	10 307 080	445 699	1 220 900	90 770 498	90 770 498	50 347 700	50 352 600	50 362 000
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	57 541 488	103 530 136	87 932 649	152 279 527	260 053 272	260 053 272	140 046 800	144 209 500	148 271 000
Loss on disposal of PPE	20 922	5	20 784	-	-	-	-	-	-
Total Expenditure	97 504 376	181 598 973	171 654 391	232 527 660	439 005 535	439 005 535	264 062 919	272 521 969	281 126 435
(Surplus)/Deficit before Transfers recognised - capital	77 169 568	166 475 476	162 704 321	232 527 660	431 845 049	431 845 049	264 062 919	272 521 969	281 126 435
Transfers recognised - capital	(48 304 204)	(183 447 390)	(198 964 369)	(150 000 000)	(175 000 000)	(175 000 000)	(250 000 000)	(280 000 000)	(290 000 000)
(Surplus)/Deficit for the year	28 865 365	(16 971 913)	(36 260 048)	82 527 660	256 845 049	256 845 049	14 062 919	(7 478 031)	(8 873 565)

Table 143: Office of the Executive Mayor – Budgeted financial performance

Office of the Executive Mayor									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(10)	(991)	(181)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(10)	(991)	(181)	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	45 662 055	47 794 926	73 502 368	119 062 491	117 698 087	117 698 087	124 973 085	132 197 640	139 841 218
Remuneration of councillors	722 024	1 115 841	1 236 011	1 233 717	1 233 717	1 233 717	1 295 403	1 424 900	1 567 400
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	1 123 830	894 287	996 872	844 646	856 313	856 313	853 900	896 600	941 300
Finance charges	511 550	452 124	523 233	622 976	604 242	604 242	668 200	722 300	778 300
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	866 299	1 175 093	1 525 985	737 701	1 344 491	1 344 491	989 200	1 023 800	1 057 500
Contracted services	1 133 289	5 346 171	7 761 382	1 533 839	5 303 839	5 303 839	5 083 800	5 209 300	5 331 700
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	22 363 296	56 392 573	118 023 643	106 914 821	156 738 031	156 738 031	167 446 000	118 822 700	120 166 300
Loss on disposal of PPE	92 192	1 049	92	-	-	-	-	-	-
Total Expenditure	72 474 535	113 172 063	203 569 588	230 950 191	283 778 720	283 778 720	301 309 588	260 297 240	269 683 718
(Surplus)/Deficit before Transfers recognised - capital	72 474 525	113 171 072	203 569 407	230 950 191	283 778 720	283 778 720	301 309 588	260 297 240	269 683 718
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	72 474 525	113 171 072	203 569 407	230 950 191	283 778 720	283 778 720	301 309 588	260 297 240	269 683 718

Table 144: Office of the Speaker – Budgeted financial performance

Office of the Speaker									
Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	(75)	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	(75)	-	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	31 672 528	42 013 701	76 874 185	178 104 682	95 374 306	95 374 306	103 982 794	109 958 267	116 280 317
Remuneration of councillors	80 055 249	78 738 214	81 383 396	91 665 184	91 665 184	91 665 184	97 164 871	106 881 400	117 569 600
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	154 651	129 726	152 069	73 232	130 628	130 628	129 700	136 200	143 000
Finance charges	-	11	13	15	15	15	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	493 816	706 373	1 669 883	3 863 899	3 863 899	3 863 899	3 861 600	3 996 800	4 128 700
Contracted services	166 113	806 537	6 200	6 500	6 500	6 500	6 500	6 700	6 900
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 093 023	48 688 114	61 774 454	51 533 128	54 533 128	54 533 128	52 225 200	53 438 500	54 622 700
Loss on disposal of PPE	2 575	-	-	-	-	-	-	-	-
Total Expenditure	153 637 954	171 082 676	221 860 199	325 246 640	245 573 660	245 573 660	257 370 665	274 417 867	292 751 217
(Surplus)/Deficit before Transfers recognised - capital	153 637 954	171 082 601	221 860 199	325 246 640	245 573 660	245 573 660	257 370 665	274 417 867	292 751 217
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	153 637 954	171 082 601	221 860 199	325 246 640	245 573 660	245 573 660	257 370 665	274 417 867	292 751 217

Table 145: Service Delivery and Transformation Management – Budgeted financial performance

Description	Service Delivery and Transformation Management						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15					
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	(1 124 372 350)	(1 236 809 500)	(1 360 490 400)
Service charges - other	(26 721 865)	(30 366 689)	(41 339 037)	(23 484 800)	(35 984 800)	(35 984 800)	(53 194 600)	(55 588 400)	(57 978 700)
Rental of facilities and equipment	(19 596 268)	(19 833 624)	(22 046 560)	(22 758 987)	(22 758 987)	(22 758 987)	(22 386 400)	(23 393 900)	(24 399 900)
Interest earned - external investments	(52 696)	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	(13 830 400)	(14 514 400)	(15 198 300)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(318 335)	(329 276)	(314 202)	(350 999)	(350 999)	(350 999)	(521 200)	(544 800)	(568 300)
Licences and permits	-	-	-	-	-	-	(55 679 800)	(58 185 400)	(60 687 400)
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(228 797 478)	(44 432 038)	(39 053 242)	(21 701 244)	(23 140 543)	(23 140 543)	(128 082 900)	(129 750 500)	(131 405 300)
Transfers recognised - operational	(8 913 755)	(3 406 296)	(39 957 936)	(2 460 000)	-	-	(42 978 000)	(44 786 000)	(47 026 000)
Gains on disposal of PPE	(1 553 468)	(2 470 638)	(31 656)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(285 953 865)	(100 838 560)	(142 742 634)	(70 756 030)	(82 235 329)	(82 235 329)	(1 441 045 650)	(1 563 572 900)	(1 697 754 300)
Expenditure By Type									
Employee related costs	1 570 368 782	1 694 379 194	1 820 229 331	2 100 919 763	2 111 969 207	2 111 969 207	2 665 576 421	2 812 493 747	2 967 934 694
Remuneration of councillors	0	-	-	-	-	-	-	-	-
Debt impairment	123 059	-	-	-	-	-	73 612 281	115 729 262	125 857 979
Depreciation & asset impairment	134 389 431	117 181 361	123 657 545	91 679 109	106 724 476	106 724 476	106 601 700	111 918 900	117 495 700
Finance charges	29 616 680	25 021 012	29 490 246	35 508 799	33 920 218	33 920 218	37 438 400	40 411 700	43 488 600
Bulk purchases	2 951 816	-	-	-	-	-	-	-	-
Other materials	280 092 503	172 844 952	42 084 279	137 449 569	39 198 450	39 198 450	100 341 300	102 103 700	103 823 800
Contracted services	341 927 833	376 290 058	466 753 567	363 336 188	422 605 020	422 605 020	888 988 100	913 103 200	936 636 400
Transfer and grants	-	-	112 878 789	146 665 380	-	-	-	-	-
Other expenditure	425 166 122	454 146 344	353 581 214	242 520 365	231 144 844	231 144 844	560 312 300	525 730 600	539 320 800
Loss on disposal of PPE	56 503 223	(8 278 079)	7 540 532	-	1 000	1 000	-	-	-
Total Expenditure	2 841 139 449	2 831 584 842	2 956 215 504	3 118 079 173	2 945 563 215	2 945 563 215	4 432 870 502	4 621 491 109	4 834 557 973
(Surplus)/Deficit before Transfers recognised - capital	2 555 185 584	2 730 746 281	2 813 472 870	3 047 323 143	2 863 327 886	2 863 327 886	2 991 824 852	3 057 918 209	3 136 803 673
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
(Surplus)/Deficit for the year	2 555 185 584	2 730 746 281	2 813 472 870	3 047 323 143	2 863 327 886	2 863 327 886	2 991 824 852	3 057 918 209	3 136 803 673

Table 146: Sport and Recreation – Budgeted financial performance

Description	Sport and Recreation						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15					
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(2 952 236)	(2 722 073)	(2 918 262)	(2 748 875)	(2 748 875)	(2 748 875)	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(449 161)	(447 703)	(524 316)	(495 201)	(495 201)	(495 201)	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	89 123	(635 900)	(579 294)	(1 111 281)	(1 111 281)	(1 111 281)	(275 400)	(287 800)	(300 200)
Transfers recognised - operational	(94 250)	-	(2 569 477)	-	(2 021 100)	(2 021 100)	(6 700 000)	(2 550 000)	(2 550 000)
Gains on disposal of PPE	-	(120)	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(3 406 524)	(3 805 796)	(6 591 350)	(4 355 357)	(6 376 457)	(6 376 457)	(6 975 400)	(2 837 800)	(2 850 200)
Expenditure By Type									
Employee related costs	56 728 449	60 772 053	68 188 489	82 720 598	83 193 747	83 193 747	47 470 585	50 201 098	53 090 051
Remuneration of councillors	861 909	799 869	841 170	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	21 305 802	22 625 067	32 848 259	24 052 728	28 216 647	28 216 647	28 140 500	29 547 700	31 025 300
Finance charges	20 340 137	16 937 146	19 600 980	23 337 451	22 635 665	22 635 665	25 035 300	27 060 000	29 156 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	1 148 054	1 134 625	791 090	623 199	800 064	800 064	217 400	225 000	232 300
Contracted services	3 395 674	11 226 972	1 158 034	855 792	855 792	855 792	48 700	50 400	52 100
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	30 853 815	33 017 038	39 011 424	25 550 196	45 135 454	45 135 454	17 641 600	13 523 300	13 554 200
Loss on disposal of PPE	35 003	2 395 002	1 973 844	-	-	-	-	-	-
Total Expenditure	134 668 844	148 907 772	164 413 290	158 065 251	181 762 656	181 762 656	119 534 889	121 686 398	128 297 451
(Surplus)/Deficit before Transfers recognised - capital	131 262 320	145 101 976	157 821 940	153 709 894	175 386 199	175 386 199	112 559 489	118 848 598	125 447 251
Transfers recognised - capital	(32 123 033)	(45 249 290)	(12 040 933)	(3 129 000)	(6 504 047)	(6 504 047)	(7 551 000)	(8 000 000)	(6 000 000)
(Surplus)/Deficit for the year	99 139 282	99 852 686	145 781 007	150 580 894	168 882 152	168 882 152	105 008 489	110 848 598	119 447 251

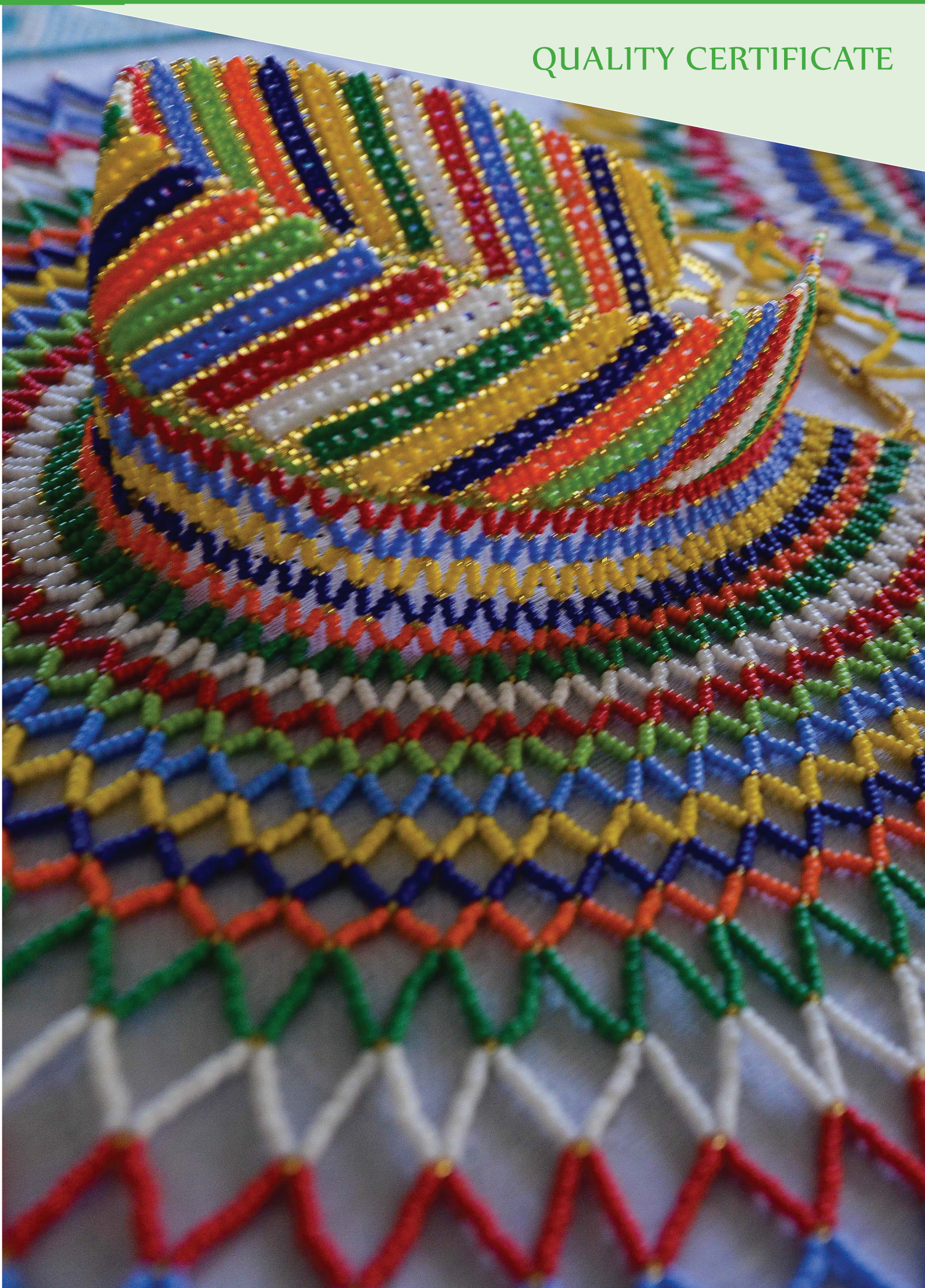
Table 147: Transport – Budgeted financial performance

Description	Transport						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(13 467 740)	(15 683 263)	(15 229 025)	(15 169 400)	(15 169 400)	(15 169 400)	(14 980 700)	(15 654 800)	(16 327 900)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(95 204 711)	(85 915 600)	(136 055 904)	(125 944 202)	(131 922 002)	(131 922 002)	(56 541 800)	(59 086 100)	(61 626 800)
Transfers recognised - operational	(4 573 093)	(38 179 260)	(181 143 763)	(138 000 000)	(138 222 417)	(138 222 417)	(161 000 000)	(186 000 000)	(195 300 000)
Gains on disposal of PPE	(11 001)	(2 758 310)	(1 177)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(113 256 544)	(142 536 433)	(332 429 869)	(279 113 602)	(285 313 819)	(285 313 819)	(232 522 500)	(260 740 900)	(273 254 700)
Expenditure By Type									
Employee related costs	251 566 500	283 204 384	284 334 374	300 810 290	315 361 028	315 361 028	234 293 661	247 178 100	260 809 892
Remuneration of councillors	757 329	823 645	836 816	925 287	925 287	925 287	980 804	1 078 900	1 186 800
Debt impairment	1 162 793	240 308	-	100 000	100 000	100 000	100 000	100 000	100 000
Depreciation & asset impairment	217 028 421	225 049 578	229 808 236	226 146 471	197 405 236	197 405 236	196 870 100	206 713 500	217 049 300
Finance charges	124 875 480	110 814 126	127 810 178	152 433 334	147 867 144	147 867 144	163 195 200	176 381 800	190 037 700
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	96 115 992	81 824 211	60 764 292	85 364 434	64 302 015	64 302 015	74 326 700	76 928 100	79 466 900
Contracted services	145 693 872	142 581 881	97 604 510	156 742 735	153 963 868	153 963 868	7 724 800	7 907 500	8 000 100
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	57 551 562	77 227 266	279 317 524	305 200 300	379 264 003	379 264 003	300 512 400	330 389 800	344 449 900
Loss on disposal of PPE	29 786	32 842 719	293 108	-	-	-	-	-	-
Total Expenditure	894 781 735	954 608 117	1 080 769 038	1 227 722 852	1 259 188 581	1 259 188 581	978 003 665	1 046 677 700	1 101 100 592
(Surplus)/Deficit before Transfers recognised - capital	781 525 191	812 071 684	748 339 169	948 609 250	973 874 762	973 874 762	745 481 165	785 936 800	827 845 892
Transfers recognised - capital	(393 909 727)	(959 638 584)	(803 531 813)	(1 003 170 000)	(1 003 170 000)	(1 003 170 000)	(1 253 085 350)	(1 257 854 350)	(1 311 868 350)
(Surplus)/Deficit for the year	387 615 465	(147 566 899)	(55 192 644)	(54 560 750)	(29 295 238)	(29 295 238)	(507 604 185)	(471 917 550)	(484 022 458)

Table 148: Water and Sanitation – Budgeted financial performance

Description	Water and Sanitation						2015/16 Medium Term Revenue and Expenditure Framework		
	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Revenue By Source									
Property rates	-	(315)	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	(1 987 694 107)	(2 257 276 270)	(2 522 967 199)	(2 729 354 540)	(2 813 354 540)	(2 813 354 540)	(3 169 195 200)	(3 451 553 610)	(3 759 324 215)
Service charges - sanitation revenue	(491 606 055)	(560 219 810)	(623 442 811)	(695 345 140)	(695 345 140)	(695 345 140)	(748 908 400)	(816 310 000)	(889 778 100)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	(61 130 839)	(51 576 425)	(50 616 890)	(98 840 900)	(98 840 900)	(98 840 900)	(53 063 800)	(55 451 700)	(57 836 100)
Rental of facilities and equipment	(94 163)	(97 416)	(96 311)	(63 600)	(63 600)	(63 600)	(32 900)	(34 400)	(35 900)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	(38 128 912)	(58 085 806)	(62 995 615)	(50 850 600)	(50 850 600)	(50 850 600)	(47 586 800)	(49 940 000)	(52 293 200)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(17 504 445)	(17 989 995)	(35 963 073)	(13 447 539)	(13 447 539)	(13 447 539)	(12 871 100)	(13 450 200)	(14 028 500)
Transfers recognised - operational	(6 926 472)	(2 318 533)	(4 833)	(300 000)	-	-	-	-	-
Gains on disposal of PPE	-	(1 421)	(7)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	(2 603 084 994)	(2 947 565 992)	(3 296 086 740)	(3 588 202 319)	(3 671 902 319)	(3 671 902 319)	(4 031 658 200)	(4 386 739 910)	(4 773 296 015)
Expenditure By Type									
Employee related costs	187 739 983	212 885 906	235 094 376	215 111 937	220 190 735	220 190 735	162 752 502	171 543 195	180 844 176
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	87 923 528	80 543 538	273 483 914	220 688 481	183 552 851	183 552 851	263 210 515	409 768 117	441 308 106
Depreciation & asset impairment	151 952 320	155 297 978	170 014 908	169 179 774	146 042 778	146 042 778	152 930 700	160 577 100	160 577 100
Finance charges	143 233 201	142 452 690	164 857 318	196 283 549	190 381 040	190 381 040	210 564 700	227 592 600	245 227 300
Bulk purchases	1 116 142 163	1 236 102 846	1 392 458 572	1 526 213 180	1 549 608 180	1 549 608 180	1 808 426 230	1 972 084 575	2 149 908 225
Other materials	33 772 233	42 329 464	37 203 211	26 063 170	44 769 661	44 769 661	17 571 900	18 187 000	18 787 000
Contracted services	323 337 187	289 618 404	99 939 442	152 930 557	176 507 557	176 507 557	111 296 400	118 691 700	125 908 600
Transfer and grants	-	-	33 406 400	34 507 800	172 940 098	172 940 098	172 940 100	172 940 100	172 940 100
Other expenditure	(26 113 154)	32 658 763	26 198 280	25 842 302	30 398 106	30 398 106	22 185 800	22 962 300	23 719 700
Loss on disposal of PPE	121 660	37 765 634	39 050 297	-	-	-	-	-	-
Total Expenditure	2 018 109 122	2 229 655 225	2 471 706 717	2 566 820 750	2 714 391 006	2 714 391 006	2 914 596 347	3 266 700 287	3 519 220 307
(Surplus)/Deficit before Transfers recognised - capital	(584 975 872)	(717 910 768)	(824 380 023)	(1 021 381 569)	(957 511 313)	(957 511 313)	(1 117 061 853)	(1 120 039 623)	(1 254 075 708)
Transfers recognised - capital	(183 541 581)	(332 627 433)	(503 558 669)	(223 046 236)	(223 046 236)	(223 046 236)	(80 000 000)	(70 000 000)	(100 000 000)
(Surplus)/Deficit for the year	(768 517 453)	(1 050 538 201)	(1 327 938 691)	(1 244 427 805)	(1 180 557 549)	(1 180 557 549)	(1 197 061 853)	(1 190 039 623)	(1 354 075 708)


QUALITY CERTIFICATE





2.17 CITY MANAGER'S QUALITY CERTIFICATE

I, **Jason Ngobeni**, **City Manager** of the **City of Tshwane Metropolitan Municipality**, hereby certify that the 2015/16 Medium-term Revenue and Expenditure Framework and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.


JASON NGOBENI

MUNICIPAL MANAGER: CITY OF TSHWANE METROPOLITAN MUNICIPALITY (GT002)

04/06/15





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